

NH stamp
Fy
6814
2001

Annual Reports

OF THE TOWN OF



New Hampshire

FOR THE FISCAL YEAR ENDING DECEMBER 31

2001

AS COMPILED BY THE TOWN OFFICERS

TOWN OF GREENLAND

Town Office (431-7111) (431-3761) Fax	Office Hours	Monday Tuesday-Friday July & August	NOON-8:00 pm 9:00 am-4:30 pm Closed Thursdays
Selectmen	Meetings	2nd & 4th Wednesday	8:00 pm
Building Inspector (431-7111)	(Cell: 502-4632)	Posted @ Town Office	
Police Department (431-4624)	Office Hours	Monday-Friday	8:00 am-3:00 pm
Weeks Library (436-8548) (436-1422) Fax email:	Hours	Monday, Thursday Tues, Wednesday-Friday Saturday weekslibrary@mediaone.net	10:00 am-8:00 pm 10:00 am-6:00 pm 10:00 am-2:00 pm
Trustees	Meetings Library	3rd Thursday	8:30 am
Fire Department (436-1188)	Meetings FD	2nd/3rd/4th Tuesday	7:30 pm
Greenland School (431-6723) <i>School Board</i> <i>Superintendent's Office</i> (422-9572) Fax: 422-9575	Office Hours Meetings School Office Hours	Monday-Friday 3rd Monday Monday-Friday	8:00 am-3:00 pm 6:30 pm 7:30 am-3:30 pm
Planning Board	Meetings Town Office	3rd Thursday	7:30 pm
Recreation Commission	Meetings Town Office	1st Monday	7:00 pm
Conservation Commission	Meetings Town Office	2nd Monday	7:00 pm
Board of Adjustment	Meetings Town Office	3rd Tuesday	7:00 pm
Budget Committee	Meetings	As needed/Posted	
Mosquito Control Comm.	Meetings	As needed/Posted	
Trustees of Trust Funds	Meetings	As needed/Posted	
Supervisors/Checklist	Time & Dates published in local paper		
Health Officer	(433-3169)		
Animal Control Officer	(431-4624)		

Recycling (drop off center town office parking lot) - 1st & 3rd Saturdays 8:00 am-NOON

TOWN DUMP (RESIDENTS ONLY/PERMIT REQUIRED)

Wednesday NOON-5:00 pm / Saturday 7:00 am-5:00 pm

NOTICE: ALL DOGS MUST BE LICENSED ANNUALLY BY APRIL 30TH

F P
44
0814
2001

TABLE OF CONTENTS

Skip's Corner	2
Town Officers	8
Town Election and Meeting	11
Summary Inventory of Valuation	16
Appropriations Actually Voted	18
Estimated Town Officer's Salaries	20
Actual Town Officer's Salaries	20
Schedule of Town Property	20
Annual Town Financial Statement	21
Rate of Taxation	24
Independent Auditor's Financial Statement	26

Reports:

Town Clerk	44
Board of Selectmen	45
Assessing Department	47
Welfare Official's Report	49
Health Officer	50
Capital Improvements Report	51
Wage Report	63
Treasurer	64
Tax Collector	66
Recreation Committee	68
Emergency Management Report	69
Trustee of Trust Funds	70
Police Department	71
Fire Department	73
Weeks Public Library	76
Conservation Commission	78
Mosquito Control Committee	80
Building Inspector	82
Recycling Report	83
Vital Statistics	85
Greenland School District	89

Town Warrant	Colored Insert
Town Budget	Colored Insert
School District Warrant	Colored Insert
School District Budget	Colored Insert

Skip's Corner

The following accounts of events in Greenland 200 years ago are based on contemporary documents. Spelling has been corrected, where necessary.

On March 3, 1801, the selectmen of Greenland -- Isaiah Berry, Amos Davis, and Ebenezer Johnson Jr. -- addressed a note to "Col. Paul Revere, Charter Street, Boston," informing the well-known head of Revere and Sons, metalworkers, that

By the Bearer hereof, Captain Morrill of Portsmouth, we the subscribers have sent the contents of the Bell of said Greenland, with a desire and expectation that you will cast it anew, with the addition of metal sufficient to give it the weight of seven hundred (pounds). It is our wish also that you make the wheel and axle-tree to said Bell; and we would thank you to send us a line by said Morrill, or by the post, when they will be ready to deliver to any person whom we may send therefore.

The wording of the selectmen's note, concerning the bell of the town's Congregational meeting house, is explained by the resolutions of a special town meeting held on Jan. 19, 1801:

Voted to procure a Bell the present year or as soon as may be.

Voted that the Selectmen be empowered to purchase a Bell for this Town on the best terms possible.

Voted to choose a Committee to inquire who broke the old Bell.

Voted the Selectmen be a Committee to inquire who broke the old Bell and report the progress at the next annual Meeting.

On April 1, the Reveres sent the town a bill for "a Church Bell Weight 729 lbs" at the rate of two shillings eight pence (44 4/9 cents) per pound, which came to \$324. The bell's old weight of 380 pounds was deducted, at the rate of 20 cents per pound; this reduced the charge to \$248, receipt of which the Reveres acknowledged.

Town receipts show that transporting the pieces of the old bell to Boston, getting the new one back to Greenland, and making it ready for use required a community effort. Amos Davis was paid by the town for "hauling the old Bell to Portsmouth," and later for "3 days myself and horse going to Boston for the (new) Bell." John Adams, apparently a ship's captain, received \$4 for "freight of a Bell & materials from Boston," and Selectman Johnson was reimbursed for "hauling the bell from Portsmouth." The firm of Thayer and Cobb were paid for "2 Cogs for Meeting house bell," and George Pickering for various blacksmithing jobs, including the making of bolts, caps, straps, and locks for the bell and its frame. Isaiah Berry received payment for "hauling a log for the Bell frame", miller Stephen M. Weeks for "Sawing One oak Log for the frame of the Bell," and tavern keeper Trueworthy G. Dearborn, who lived at today's 22 Post Road, for "expense when making the bell frame and raising the same," undoubtedly referring to food and drink supplied to the workers. Selectman Johnson took care of "Getting rigging for to raise the bell," while his

colleagues Berry and Davis were paid for 3 1/2 days "fixing and raising the Bell." Thayer and Cobb got \$30 for actually hanging it, and Matthew B. Packer supplied "a new Rope for the Bell." Ensign John Haines did 2 1/2 days' "work on the bell," of an unknown nature.

No one seems ever to have been blamed for the breaking of the old bell, which may have resulted from too much ringing in cold weather. Jonathan Downing, the official bell ringer that year, was re-appointed in 1801, but with a significant addition to his contract;

With regard to the Bell, said Jona. Downing is not to admit any person, excepting the Selectmen, or such as they may authorize, either to ring, jingle or toll the same on any occasion whatever; and in Case it should be materially injured through his Neglect, shall Forfeit and pay to the Amount of twice the Sum which he may have as a Consideration for ringing said Bell.

This remained a part of bell ringers' contracts for several years, and seems to have had the desired result. Greenland kept this Revere bell until 1835, when it was sold at auction. A different Revere bell now hangs in the belfry of the parish house, once the town's Methodist church.

Rev. William Bentley (1758-1819), of Salem, Mass., first visited Greenland in June 1787, while traveling to and from Saco, Maine. "The roads meet at Greenland from different directions," he noted in his diary, "& the meeting house with a handsome spire stands near the three taverns, which are here opposite each other." This was the tavern run by George

Libbey, at today's 480 Portsmouth Ave., where Bentley appears to have eaten (but not slept) on both legs of his trip; Samuel Pickering's tavern, at 459 Portsmouth Ave.; and Nathaniel Merrill's tavern, at 22 Post Rd. "Here I visited the benevolent (Rev. Samuel) Macclintock," Bentley continued, using the Greenland pastor's own spelling of the name. "His countenance was the most agreeable that ever I beheld." Mr. Macclintock's house stood on the site of today's One Post Road.

Mr. Bentley returned to Greenland in September 1801, when, as he wrote, "I agreed upon an exchange of Pulpits with Dr. Macclintock, of Greenland." Mr. Macclintock had received his D. D. from Yale in 1791, as a reward for being impolite to the Episcopal Bishop of Connecticut. Bentley arrived in the town by chaise at 5 in the afternoon on Saturday, Sept. 12, and observed: "It is a plain and said to be a wealthy town. No ostentation marks their wealth. We found a Mr. (Enoch M.) Clark, an obliging school master, at Dr. Macclintock's, & a daughter & granddaughter of the Doctor. Mr. Clark lives in the neighborhood. He has been Schoolmaster 11 years, an advantage in a Town as it renders the school constant throughout the year."

In his diary for Sunday, the 13th, Mr. Bentley noted: .

The meeting house built at the Ordination of Dr. Macclintock is without any ornament or paint within or without. It has a decent steeple, & a bell lately purchased from the foundry of Revere & Son at Boston, of 700 weight. Their former bell had cracked. Dr. Macclintock was settled in 1756 when the New Meeting house was built. Their first minister William Allen was ordained in (1712) & died

in 1760, at. 84, so that two Ministers have nearly completed a Century in this town. It was originally part of Portsmouth. As the Farmers are in easy not affluent circumstances, the Farms continue much as they have been for many years. The increase is great but the emigration keeps the population of the Town nearly the same. Their numbers in 1775 were 759, but in 1790, 634. At a late Emigration 50 souls went into the interior country, so that the population is probably still diminished by the last census. (It was, to 548.) In the public worship, the singers are placed in the center of the ground floor, & the principal families around in pews near the wall. The pews near the walls in the galleries (the church had balconies until the 1830s) are also filled by the young of both sexes, and the negro servants in the front seats of the gallery & a few children on the sides of the gallery. There is observed a great silence & decency, for which they are distinguished in time of service. Dr. Macclintock has had a large family of 16 children. His first wife is long since dead. His second wife was a Fernald & the widow of a Mr. (Thomas) Dalling of Portsmouth.... He was Chaplain in the Army after he graduated & before he settled in the ministry & is now (nearly) 70 years of age. He has a good person, great ease of manners, quick eye, open countenance, fine taste, & an excellent imagination with good judgment. No man ever prepossessed me more at first sight of his countenance.... His sermons are clear, comprehensive & judicious. His wit is too humble for his style, because it is intended for his audience while his sermons are written with the greatest purity & exactness. He has no equal in his own State, & perhaps no superior in New England. No man in N. H. will be called into comparison with him. He is a

republican in his integrity, in his manners & in his opinions."

By "republican," Bentley meant that Dr. Macclintock, who has always mistrusted a strong central government, was, like Bentley himself, an admirer of President Thomas Jefferson. This attitude toward the "infidel" Jefferson (who was really a sort of Unitarian) was unusual among Congregational ministers in New England, almost all of whom were partisans of Massachusetts' John Adams. In 1802, Bentley would use a passage from a letter of Dr. Macclintock's in a successful campaign against Adam's Federalist party in Salem. On the Doctor's death in 1804, Bentley wrote of his "superior intellectual powers," "uncommon pulpit talents," and "richness of conversation," and called him a man who "burst the darkness around him and was eminent in the most obscure station." With everything but the allegation of Greenland's obscurity, Dr. Macclintock's fellow townspeople would have agreed.

(Contributed by Paul Hughes)

TOWN OFFICERS

MODERATOR

Kath Mullholand Term Expires 2002

TOWN CLERK - TAX COLLECTOR

Shirley G. Hoonhout Term Expires 2003

DEPUTY TOWN CLERK - TAX COLLECTOR

Lorre Bossie

BOARD OF SELECTMEN

Bruce L. Dearborn,	Term Expires 2004
Mark Weaver	Chair Term Ends 2002
John Weeks	Term Ends 2003

TREASURER

Sandra Trull-Smith - Term Expires 2002

SUPERVISORS OF THE CHECKLIST

Virginia Wilbur	Term Expires 2002
Frances Thompson	Term Expires 2004
Carol Scherer	Term Expires 2006

NH State Senate (District 24)

Sen. Burton Cohen (431-0066)

REPRESENTATIVE TO THE GENERAL COURT

Rep. Bruce L. Dearborn (431-7299)
(District 23)

HIGHWAY AGENT

David Bourassa

BOARD OF ADJUSTMENT

Andrew Fay, Chair	Appointment Ends 2001
Fred Sullivan	Appointment Ends 2003
Donald L. Arsenault	Appointment Ends 2002
Paul Sanderson	Appointment Ends 2002
Tony Aslanian	Planning Board Rep.
Jim Wilbur	Appointment Ends 2003

PLANNING BOARD

Anthony Raizes	Term Expires 2003
Joanne Marshall	Term Expires 2004
Stephen Smith	Term Expires 2002
Steve Buck, Chair	Term Expires 2002
Tony Aslanian	Term Expires 2003
Michael Tague	Alternate
Bruce Dearborn	Selectmen Rep.
Stuart A. Gerome	Appointment Ends 2002

TRUSTEE OF TRUST FUNDS

Christopher Thompson	Term Expires 2004
George Hayden	Term Expires 2003
Duncan Brackett, Sec.	Term Expires 2002

LIBRARY TRUSTEES

Stephen Church	Term Expires 2004
Trudy Beck	Term Expires 2003
Douglas Carter	Term Expires 2002

CONSERVATION COMMISSION

David McNeil	Appointment Ends 2004
Frank Patterson	Appointment Ends 2004
Richard Mauer	Appointment Ends 2002
Deborah Beck	Appointment Ends 2003
Nancy Zuba	Appointment Ends 2003
Holly Forbes	Alternate

RECREATION COMMISSION

Sandra Feeney	Appointment Ends 2002
Ivalee Leonard	Appointment Ends 2003
Tim Crotts	
Jim Haslam	
Mark McCauley	

BUDGET COMMITTEE

Charles H. Cummings	Term Expires 2004
Allan Smith	Term Expires 2004
Susan Strebel	Term Expires 2002
Lisa Mills	Term Expires 2004
Trudy Bergeron	Term Expires 2002
Bill Williams, Chair	Term Expires 2002

Mark Connelly	Term Expires 2003
Tabita Cronin	Term Expires 2003
Maurice Sodini	Term Expires 2003
John Weeks	Rep. Selectmen

MOSQUITO CONTROL COMMISSION

Natalie Fernald	Appointment Ends 2004
Craig Leffingwell	Appointment Ends 2002
Mary Dearborn	Appointment Ends 2003

BUILDING INSPECTOR

Bob Cushman

TOWN COUNSEL

Peter J. Loughlin

LAMPREY REGIONAL COOPERATIVE

Richard H. Rugg

RECYCLING COMMITTEE

Adele Wick
Kari Grimes
Jeff Grimes

ROCKINGHAM PLANNING COMMISSION

Richard H. Rugg
Bruce L. Dearborn

CHIEF OF POLICE

Michael P. Maloney

PATROLMEN

Dawn Sawyer, Sgt.	
Michael Hunkins, Det	David M. Kurkul
Thomas Simmons	Wayne Young

SPECIAL OFFICERS

Kevin P. Walsh
James R. Kelly
James L. Lentz

HEALTH OFFICER
Wallace Berg

GREENLAND VOLUNTEER FIRE DEPARTMENT
Ron Hussey, Chief
John Cots, Dep. Chief
Roberta Weeks, Sec/Treasurer

EMERGENCY MANAGEMENT DIRECTOR
Kenneth Fernald

FOREST FIRE WARDEN
Ron Hussey

TOWN ADMINISTRATOR
Richard H. Rugg
Town Office 431-7111 Fax 430-3761
Home 436-8695

TOWN ELECTION AND MEETING 2001
March 13th and March 17th

Meeting called to order by Moderator Pro Tem Paul Sanderson.

Girl Scouts led the meeting in a salute to the flag, and the Pledge of Allegiance. Rev. Douglas Carter gave the prayer of invocation. Carol Sanderson, of the Jr. Women's Club, presented an award to Edith Lovering. Edith was named 'Citizen of the Year'.

Art. 1: Moderator reminded those present of the rules of order and the elected officials were sworn in.

Selectman: Mark Weaver-1 yr.	2002
Bruce Dearborn-3 yrs.	2004
Treasurer: Sandra Trull-Smith-1 yr.	2002

Trstee/Trst Fnds:	Chris Thompson-3 yrs.	2004
Lbry Trstee:	Stephen Church-3 yrs.	2004
Planning Brd:	Joanne Marshall-3 yrs.	2004
	William Sweet-3 yrs.	2004
Budget Comm:	Trudie Bergeron-1 yr.	2002
	Charles Cummings-3yrs.	2004
	Lisa Mills-3 yrs.	2004
	Allen N. Smith-3 yrs.	2004

Greenland School District:

School Board:	James J. Haslam-3 yrs.	2004
School Clerk:	Alison Brackett (open)	

Art. 2: There were no amendments to the Zoning and Building regulations, presented by the Planning Board this year.

Art. 3: Motion by M. Weaver, seconded by B. Dearborn, to raise and appropriate \$1,654,596 which represents the operating budget. Does not include special Warrant Articles

Amendment by J. Weeks, seconded by B. Dearborn to add \$46,000 to budget allocated as follows:

\$35,000	- Snow Removal
10,000	- Salt
1,000	- Library

Motion to amend, passed, Voice Vote
Total budget amended to: \$1,700,596

Amended Art. #3 passed: Voice Vote

Art. 4: Motion by B. Dearborn, seconded by D. Miller, that the Town raise and appropriate the sum of \$90,000 for purchase of a new ambulance for the Greenland Volunteer Fire Dept, (to replace existing ambulance). Lengthy discussion followed.

Passed - Voice Vote

Art. 5: Motion by D. Dearborn, seconded by C. Moorenovich, that the Town raise and appropriate \$250,000 to be added to Capital Reserve Fund, for purpose of purchase and/or construction of additional and/or new space for Police Dept.

Passed - Voice Vote

Art. 6: Motion by M. Weaver, seconded by M. Dearborn, that the Town vote to raise and appropriate \$20,700 for construction of a regulation-size soccer field to be constructed off from Greenland Well Road on Town Property.

Passed - Voice Vote

Art. 7: Motion by R. Hazzard, seconded by M. Flanders, that the Town vote to authorize Selectmen to grant a discount on payment of property taxes. The discount rate to be 3% if paid within 21 days of the "Bill Date" on the property tax bill. "Bill Date" will be day number one.

Passed - Voice Vote

Art. 8: Motion by M. Dearborn, seconded by R. Krasko, that the Town raise and appropriate \$19,700 for installation of a well and pump system for present irrigation system at Sunset Field.

Passed - Voice Vote

Art. 9: Motion by C. Leffingwell, seconded by M. Dearborn, that the Town vote to appropriate a sum not to exceed \$36,000 and to raise \$18,000 for the purpose of restoration of Salt Marshes for the Town of Greenland. If

funding is not forthcoming from NH Coastal Program, US Fish & Wildlife, Ducks Unlimited or other, project will be dropped.

Passed - Voice Vote

Art. 10: Motion by J. Weeks, seconded by R. Krasko, that the Town vote in a sum not to exceed \$500 for Coastal Watch Program.

Passed - Voice Vote

Art. 11: Motion by M. Dearborn, seconded by M. Weaver, that the Town vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the funding of conservation land and/or easements for the Town, and to raise and appropriate the sum of \$25,000 to be placed in the Fund for 2001, and to designate the Selectmen as agents to expend said funds only after a vote of an Annual Town Meeting or a Special Town Meeting.

Motion passed - Voice Vote

Art. 12: Motion by B. Dearborn, seconded by R. Watson, that the Town vote to discontinue the roadway within the property shown on Tax Map R-21 as lots 44, 44A, 44B, 44C and 44D, from a point beginning from the entrance onto Route 33, and extending to the terminus of said roadway, provided that such discontinuance shall be conditioned and take effect only upon the layout by the Selectmen of a new roadway within the above tax map parcels. (Explanation: This article would discontinue as a town road, a portion of a Class VI roadway servicing the old Sylvania Plant which was not constructed as per the original 1969 layout, in the event that the Selectmen shall accept a replacement layout.)

Motion passed - Voice Vote

Art. 13: Motion by J. Wilbur, seconded by J. Weeks, that the Town authorize the Selectmen, Road Agent and Planning Board Chairman to accept as Town roads any road completed during the year, which has been approved by the Selectmen, Road Agent or his designee and Planning Board Chairman, and on land deeded fully to the Town. This to be recorded with Town Clerk.

Motion Passed - Voice Vote

Art. 14: To take any other action that may legally come before the meeting.

Motion by Mark Connelly, seconded by Mrs. Gravelle, that there be a discussion regarding use of ball field, that any organization in Town of Greenland should have right to use. J. Wilbur spoke of background. Federal law says anyone has right to use, (Federal funds used to build) and Town has authority to set use of field. Town sets fees. R. Krasko explained use of Babe Ruth scheduling. Explanations were accepted and M. Connelly and Mrs. Gravelle withdrew motion.

Meeting adjourned at 11:45.

Respectfully submitted,
Shirley G. Hoonhout, Town Clerk

TAX YEAR 2001
SUMMARY INVENTORY OF VALUATION
Town of Greenland in Rockingham County

C E R T I F I C A T E

This is to certify that the information in this report was taken from official records and is correct to the best of our knowledge and belief. RSA 21-J:34.

/s/ Mark F. Weaver) Selectmen of
/s/ John W. Weeks)
/s/ Bruce L. Dearborn) Greenland
Date signed August 31, 2001

Current Use	3090.00 ac	\$ 481,600
Residential	1903.00 "	141,724,000
Commercial/Ind.	792.00 "	22,457,300
Total of tax. land	5785.00 "	164,662,900
Tax Exempt & Non-tax	691.00 "	9,557,300

Value of Buildings Only

Residential	\$174,345,600
Manuf. Housing	16,400
Commercial/Industrial	45,233,040
Total of tax. buildings	219,595,040
Tax Exempt & Non-tax. bldgs.	10,139,000

Public Utilities	14,068,360
Valuation before exemptions	398,326,300
Modified assessed valuation of all properties	398,326,300

Blind exemption	45,000
Elderly exemption, 11 granted	525,000
Total amount of exemptions	570,000

Net valuation	397,756,300
Less Public Utilities	14,068.360

Net valuation without utilities on which tax rate for state education tax is computed	383,687,940
---	-------------

Public Service Co. of NH	5,041,000
Canal Elect. Co.	1,100
Connecticut Light/Power	1,300
North Atlantic Energy Service	11,600
Hudson Light & Power	100
Mass. Municipal	3,800
Little Bay Power	900
New England Power Co.	3,200
NH Electric Corp.	700
Great Bay PowerH	3,900
Taunton Munic Light	100
United Illuminating Co.	5,700
TOTAL	5,073,400

Maritimes Northeast/PONGTS	8,738,266
Granite State Gas Transmission	84.613
Northern Utilities	172,081
Maritimes & NE Pipelines	8,994,960
Grand total valuation of all utility companies	14,068,360

Totally & permanently disabled veterans, spouses or widows	227	23,700
Other war service credits	6	8,400
Total # & amount	233	32,100

Elderly Exemption Count

Number of Individuals granted an Elderly Exemp.		
	3 at	\$30,000
	3 at	45,000
	5 at	60,000
TOTAL	11	\$525,000

<u>Current Use Report</u>	<u># of acres</u>
Farm Land	809.06
Forest Land	1,520.59
Forest Land w/documt stewardship	330.99
Wet Land	182.00

Total # of acres exempt. under	
current use	2,842.79
Total # of owners in current use	65
Total # of parcels in current use	121

247 acres granted discretionary easement
(Golf Course)

REPORT OF APPROPRIATIONS ACTUALLY VOTED

(RSA 21-J:34)

Date of Meeting 3/13 & 3/17/01

Town: Greenland, County: Rockingham
PO Box 100, Greenland NH 03840-0100
Phone 431-7111, Fax 430-3761

Certificate of Appropriations voted

This is to certify that the information contained in this form, appropriations actually voted by the town/city meeting, was taken from official records and is complete to the best of our knowledge and belief.

/s/ Bruce L. Dearborn) Selectmen of
/s/ John Weeks) Greenland
/s/ Mark F. Weaver)

General Government

Executive	\$ 88,109
Election, Registration & Vital Statistics	36,195
Financial Administration	85,661
Legal Expense	29,000
Personnel Administration	49,061
Planning and Zoning	15,110
General Government Building	32,475
Cemeteries	13,660
Insurance	53,260
Advertising & Regional Assoc.	5,584
Other General Government	14,500

Police	434,780
Ambulance	7,700
Fire	66,280
Building Inspection	20,010
Emergency Planning	1,500
Highways and Streets	254,760
Administration	15,010
Street Lighting	13,000
Sanitation	
Administration	62,235
Solid Waste Disposal	151,019
Health	
Administration	1,300
Pest Control	3,800
Health Agencies	49,294
Direct Assistance	12,050
Vendor Pmts & other	16,000
Parks & Recreation	41,060
Library	108,423
Patriotic Purposes	550
Conservation & Natural Resources	1,960
Interest on TAN	15,000
Payments to other government	2,250
Capital Outlay Machinery, Vehicles & Equipment Art #4	90,000
Improvmts other than bldgs. Art. #8,9,6 & 10	76,900
Capital Reserve #5 & 11	275,000
TOTAL APPROPRIATIONS	\$ 2,142,496

**ESTIMATED EXPENDITURES FOR
TOWN OFFICERS' SALARIES 2002**

Selectmen, Chairman	\$3,500
Selectmen, 2 @ \$3,000	6,000
Town Clerk/Tax Collector	22,984
Town Clerk Commissions	6,500
Supervisors	1,200
Sec/Treasurer Trust Funds	450
Dep. Town Clerk/Tax Collector	17,965
Health Officer	1,000
Town Treasurer	<u>1,650</u>
Total	\$61,249

**ACTUAL EXPENDITURES FOR
TOWN OFFICERS' SALARIES 2001**

Selectmen, Chairman	\$3,500
Selectmen, 2 @ \$3,000	6,000
Town Clerk/Tax Collector	22,863
Town Clerk, Commissions	6,670
Supervisors	1,510
Sec/Treasurer Trust Funds	450
Dep Town Clerk/Tax Collector	15,620
Health Officer	1,000
Town Treasurer	<u>1,500</u>
Total	\$59,113

SCHEDULE OF TOWN PROPERTY

As of December 31, 2001

<u>Description</u>	<u>Value</u>
Town Hall, Land & Buildings	\$1,117,600
Furniture and Equipment	250,000
Libraries, Land & Buildings	326,000
Furniture and Equipment	150,000
Police Department Equipment	125,000
Fire Department Equipment	675,000

Highway Dept. Building	120,000
Equipment	24,000
Parks, Commons & Playgrounds	126,600
Schools, Land & Bldg., Equipment	5,900,700
Veterans Building/land	209,600
Town Dump, Building & Equipment	150,000
Cemeteries	210,500
All other Property & Equipment	1,604,250
Total	\$10,989,250

ANNUAL CITY/TOWN FINANCIAL REPORT

RSA Chapter 21-J

For the Year Ending December 31, 2001

(Subject to Audit)

General Fund

Revenue from Taxes

Property taxes	5,347,894
Land use change taxes	361,455
Other taxes	62,233
Interest & Penalties	14,135
TOTAL	5,785,718

Revenues from licenses, permits and fees

Business licenses and permits	16,607
Motor vehicle permit fees	697,520
Building permits	63,155
Other licenses, permits, & fees	11,831
TOTAL	789,113

Revenue from Federal Government

FEMA	15,108
TOTAL	15,108

Revenue from State of New Hampshire

Shared revenue block grant	17,288
Highway block grant	54,594
Rooms/Meals Tax	83,601
Other State Grants	34,508
TOTAL	189,991

<u>Revenue from charges for services</u>	
Income from departments	5,908
Other charges	57,647
TOTAL	63,555

<u>Revenue from misc. sources</u>	
Sale of municipal property	10,108
Interest on investments	50,883
Rents of property	2,050
Fines and forfeits	625
Ins. dividends & reimbursements	1,091
Other misc. sources	31,940
TOTAL	96,697

<u>Non-Revenue Received</u>	
Refunds	252
TOTAL	252
TOTAL REVENUES FROM ALL SOURCES	6,940,434

EXPENDITURES

<u>General Government</u>	
Executive	96,315
Election, regist., vital statistics	34,599
Financial administration	77,611
Legal expense	39,000
Personnel administration	51,329
Planning & zoning	10,292
General government building	34,470
Cemeteries	11,755
Ins. not otherwise allocated	37,944
Adv. & regional association	5,411
Other general government	90,324
TOTAL	489,050

<u>Public Safety</u>	
Police	440,095
Ambulance	7,709
Fire	65,109
Emergency management	107
Building inspection	31,693
TOTAL	544,712

<u>Highways and streets</u>	
Administration	15,652
Highways and streets	258,422
Street lighting	12,353
TOTAL	286,427

<u>Sanitation</u>	
Solid waste collection	67,530
Solid waste disposal	93,388
Solid waste clean up	143,939
Other sanitation	8,312
TOTAL	313,169

<u>Health</u>	
Administration	1,119
Pest control	187
Health agencies & hospitals	19,693
Other health	29,600
TOTAL	50,599

<u>Welfare</u>	
Administration	2,849
Direct assistance	6,517
Elderly Tax Deferral	13,841
TOTAL	23,207

<u>Culture and Recreation</u>	
Parks and recreation	37,892
Library	104,023
Patriotic purposes	575
TOTAL	142,490

<u>Conservation</u>	
Administration	0
TOTAL	0

<u>Debt service</u>	
Int. on tax anticipation notes	0

<u>Capital outlay</u>	
Machinery, vehicles, and equipment	90,000
Improvements other than buildings	38,488
TOTAL	128,488

Interfund operating transfers out
Transfers to capital reserve funds 275,000

Payments to other governments
Taxes paid to county 519,701
Taxes paid to school district 5,023,705
State education taxes assessed 10,550
Pmts. to other governments 2,105
TOTAL 5,556,061

TOTAL EXPENDITURES \$7,809,203

Rate of Taxation - 11 year History

The following is a comparison chart of the Tax Rate and the Percentage Portion over the past eleven Years.

Tax Rate-Per \$1000 of Valuation

Year	TOWN	SCHOOL	CNTY	TOTAL
1991				
Rate	\$3.17	\$8.93	\$.85	\$12.95
	24.5%	69.0%	6.5%	
1992				
Rate	\$3.17	\$10.62	\$.90	\$14.69
	21.6%	72.3%	6.1%	
1993				
Rate	\$3.51	\$11.29	\$1.02	\$15.82
	22.2%	71.4%	6.4%	
1994				
Rate	\$3.73	\$10.74	\$1.03	\$15.50
	24.1%	69.3%	6.6%	
1995				
Rate	\$3.19	\$11.31	\$1.10	\$15.60
	20.5%	72.5%	7.0%	
1996				
Rate	\$2.74	\$11.89	\$1.17	\$15.80
	17.3%	75.3%	7.4%	

1997				
Rate	\$2.86	\$12.01\$	1.18	\$16.05
	17.8%	74.8%	7.4%	
1998				
Rate	\$2.76	\$12.49	\$1.15	\$16.40
	16.8%	76.2%	7.0%	
1999				
Rate	\$2.36	\$12.78	\$1.06	\$16.20
	14.6%	78.9%	6.5%	
2000				
Rate	\$1.50	\$14.50	\$1.20	\$17.20
	8.7%	84.3%	7.0%	
2001				
Rate	\$1.74	\$11.21	\$1.30	\$14.25
	12.2%	78.7%	9.1%	

TOWN OF GREENLAND, NEW HAMPSHIRE

REPORT ON EXAMINATION OF FINANCIAL STATEMENTS

DECEMBER 31, 2000



Bernard, Johnson & Company, P.C.
Certified Public Accountants and Business Advisors

Board of Selectmen
Town of Greenland
Greenland, NH 03840

We have audited the general purpose financial statements of the Town of Greenland, New Hampshire, and its combining and individual fund financial statements as of and for the year ended December 31, 2000. In planning and performing our audit, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements, and not to provide assurance on the internal control structure. However, we did not note any matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control system that, in our judgment, could adversely affect the Town's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not disclose all reportable conditions that are also considered to be material weaknesses as defined above.

This report is intended solely for the information and use of the Board of Selectmen, Officers, and management. This restriction is not intended to limit the distribution of this report which, upon acceptance, is a matter of public record.

Bernard Johnson & Co. PC

Portsmouth, New Hampshire
June 15, 2001

TOWN OF GREENLAND, NEW HAMPSHIRE
REPORT ON EXAMINATION OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

C O N T E N T S

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1
Combined Balance Sheet - All Fund Types and Account Groups	2
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds	3
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General and Special Revenue Fund Types	4
Combined Statement of Revenues, Expenditures, and Changes in Retained Earnings/ Fund Balances - All Proprietary Fund Types and Similar Trust Funds	5
Statement of Cash Flows - All Proprietary Fund Types and Similar Trust Funds	6
Notes to Financial Statements	7-11
Detailed Statement of General Fund Revenues, Expenditures, and Changes in Fund Balance - Budget (GAAP Basis) and Actual	12-14



Bernard, Johnson & Company, P.C.

Certified Public Accountants and Business Advisors

INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Greenland
Greenland, NH 03840

We have audited the accompanying general purpose financial statements of the Town of Greenland, New Hampshire as of and for the year ended December 31, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements, based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The Town has not maintained a record of its general fixed assets and accordingly a statement of general fixed assets, required by generally accepted accounting principles, is not presented in the financial report.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Greenland as of December 31, 2000, and the results of its operations and cash flows of its proprietary fund types and nonexpendable Trust Funds for the year then ended, in conformity with generally accepted accounting principles.

Bernard, Johnson & Co PC

Portsmouth, New Hampshire
June 15, 2001

TOWN OF GREENLAND, NEW HAMPSHIRE

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS

	Governmental Fund Types		Fiduciary Fund Type	Account Group	Total (Memorandum only) (Note 4)	
	General	Special Revenue	Trust	General Long- Term Debt	2000	1999
ASSETS:						
Cash and cash equivalents	\$3,018,901	\$20,094	\$193,843	\$ -	\$3,232,838	\$2,966,663
Investments - at market	-	-	269,224	-	269,224	283,320
Receivables						
Taxes-uncollected	239,426	-	-	-	239,426	201,885
Taxes-unredeemed	34,138	-	-	-	34,138	35,076
Elderly liens	86,636	-	-	-	86,636	69,886
Tax deeded property	42,072	-	-	-	42,072	42,072
Other	-	696	-	-	696	696
Amount to be provided for compensated absences	-	-	-	57,022	57,022	45,370
TOTAL ASSETS	\$3,421,173	\$20,790	\$463,067	\$57,022	\$3,962,052	\$3,624,968
LIABILITIES:						
Accounts payable	\$ 5,800	\$ -	\$ 981	\$ -	\$ 6,781	\$ 981
Due to school district	2,688,705	-	-	-	2,688,705	2,255,874
Due to state school fund	10,550	-	-	-	10,550	10,550
Compensated absences payable	-	-	-	57,022	57,022	45,370
TOTAL LIABILITIES	2,705,055	-	981	57,022	2,763,058	2,312,775
FUND EQUITIES:						
Reserved (Note 3)	128,708	-	-	-	128,708	111,958
Unreserved	547,401	20,790	-	-	568,191	721,287
Appropriated	40,009	-	188,652	-	228,661	211,550
Unexpendable trust principal	-	-	247,681	-	247,681	242,101
Expendable trust income	-	-	25,753	-	25,753	25,297
TOTAL FUND EQUITIES	716,118	20,790	462,086	-	1,198,994	1,312,193
TOTAL LIABILITIES AND FUND EQUITY	\$3,421,173	\$20,790	\$463,067	\$57,022	\$3,962,052	\$3,624,968

The accompanying notes are an integral part of these financial statements.

TOWN OF GREENLAND, NEW HAMPSHIRE

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	Governmental Fund Types		Fiduciary Fund Type	Totals (Memorandum Only) (Note 4)	
	General	Special Revenue	Expendable Trusts	2000	1999
REVENUES:					
Taxes	\$5,011,192	\$ -	\$ -	\$5,011,192	\$4,711,922
State sources	141,001	-	-	141,001	143,240
Local sources	775,158	4,129	-	779,287	726,239
Investments	73,584	1,146	17,636	92,366	74,648
TOTAL REVENUES	6,000,935	5,275	17,636	6,023,846	5,656,049
EXPENDITURES:					
General government	349,796	-	9,112	358,908	346,688
Public safety	501,207	-	-	501,207	442,651
Highway and streets	221,676	-	-	221,676	232,238
Sanitation	176,040	-	-	176,040	153,961
Health & welfare	51,493	-	-	51,493	48,765
Parks & recreation	41,718	-	-	41,718	45,118
Debt service	1,986	-	-	1,986	8,271
Capital outlay & special warrants	62,699	-	-	62,699	28,437
Library	-	92,706	-	92,706	93,153
County	362,463	-	-	362,463	303,385
School district	4,270,255	-	-	4,270,255	3,558,424
Other	1,474	-	-	1,474	2,044
TOTAL EXPENDITURES	6,040,807	92,706	9,112	6,142,625	5,263,135
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(39,872)	(87,431)	8,524	(118,779)	392,914
OTHER FINANCING SOURCES (USES)					
Operating transfers-in	-	93,538	10,000	103,538	147,800
Operating transfers-out	(100,535)	-	(3,003)	(103,538)	(147,800)
TOTAL OTHER FINANCING SOURCES (USES)	(100,535)	93,538	6,997	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(140,407)	6,107	15,521	(118,779)	392,914
FUND BALANCE - BEGINNING	856,525	14,683	198,884	1,070,092	677,178
FUND BALANCE - ENDING	\$ 716,118	\$20,790	\$214,405	\$ 951,313	\$1,070,092

The accompanying notes are an integral part of these financial statements.

TOWN OF GREENLAND, NEW HAMPSHIRE

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL
GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2000

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
Taxes	\$4,977,538	\$5,011,192	\$ 33,654
State sources	161,592	141,001	(20,591)
Local sources	605,240	775,158	169,918
Investments	23,500	73,584	50,084
TOTAL REVENUES	5,767,870	6,000,935	233,065
EXPENDITURES:			
General government	354,010	349,796	4,214
Public safety	501,089	501,207	(118)
Highway and streets	206,020	221,676	(15,656)
Sanitation	174,618	176,040	(1,422)
Health & welfare	79,115	51,493	27,622
Parks & recreation	37,535	41,718	(4,183)
Debt service	15,000	1,986	13,014
Capital outlay & special warrants	80,329	62,699	17,630
Library	-	-	-
County	362,463	362,463	-
School district	4,250,255	4,270,255	(20,000)
Other	2,250	1,474	776
TOTAL EXPENDITURES	6,062,684	6,040,807	21,877
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(294,814)	(39,872)	254,942
OTHER FINANCING SOURCES (USES)			
Operating transfers-in	-	-	-
Operating transfers-out	(100,535)	(100,535)	-
TOTAL OTHER FINANCING SOURCES (USES)	(100,535)	(100,535)	-
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(395,349)	(140,407)	254,942
FUND BALANCE - BEGINNING	856,525	856,525	-
FUND BALANCE - ENDING	\$ 461,176	\$ 716,118	\$254,942

The accompanying notes are an integral part of these financial statements

Special Revenue Fund Types		
Budget	Actual	Variance Favorable (Unfavorable)
\$ -	\$ -	\$ -
-	-	-
-	5,275	5,275
-	-	-
-	5,275	5,275
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
90,535	92,706	(2,171)
-	-	-
-	-	-
-	-	-
90,535	92,706	(2,171)
(90,535)	(87,431)	3,104
90,535	93,538	3,003
-	-	-
90,535	93,538	3,003
-	-	-
-	6,107	6,107
14,683	14,683	-
\$14,683	\$20,790	\$6,107

TOWN OF GREENLAND, NEW HAMPSHIRE

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - ALL PROPRIETARY FUND TYPES & SIMILAR TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	Fiduciary Fund Type Non Expandable Trusts
REVENUES:	
New trusts	\$ 525
Realized and unrealized gain on investments	<u>5,055</u>
TOTAL REVENUES	5,580
EXPENDITURES	<u>-</u>
EXCESS REVENUES OVER EXPENDITURES	5,580
FUND BALANCE AT BEGINNING OF YEAR	<u>242,101</u>
FUND BALANCE AT END OF YEAR	<u><u>\$247,681</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF GREENLAND, NEW HAMPSHIRE

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES & SIMILAR TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2000

	Fiduciary Fund Type Non-Expendable Trusts
CASH FLOWS FROM OPERATING ACTIVITIES:	
Operating income	<u>\$5,580</u>
NET CASH PROVIDED BY OPERATIONS	<u>5,580</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of securities	<u>(5,580)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(5,580)</u>
NET DECREASE IN CASH	
CASH - BEGINNING	<u>1,163</u>
CASH - ENDING	<u><u>\$1,163</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF GREENLAND, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000

1. REPORTING ENTITY:

The Town of Greenland (the Town) was incorporated in the early 1700s under the laws of the State of New Hampshire and operates under an elected three-member Board of Selectmen. In fiscal year 2000, it was determined that no entities met the required Government Accounting Standards Board statement #14 criteria of component units.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Town of Greenland, New Hampshire, conform to Generally Accepted Accounting Principles (GAAP). The Town's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. Proprietary funds apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails.

Basis of Presentation-Fund Accounting

The activities of the Town are accounted for through the use of several funds and an account group. Each fund or account group is a separate accounting entity utilizing separate sets of self-balancing accounts which are summarized by type in the financial statements. The following fund types and account group are used by the Town:

Governmental Funds

Government Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources and the related liabilities (except those accounted for in fiduciary and proprietary funds) are accounted for through governmental funds. The measurement focus is based upon determination of changes in financial position, rather than upon net income determination. The following are the Town's governmental fund types:

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund. Most revenue and expenditures of a general government nature are accounted for in this fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to specified purposes.

(Continued)

TOWN OF GREENLAND, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2000 (Continued)

Fiduciary Funds

Trust and Agency Funds - Fiduciary Funds are used to account for assets held by the Town in a trustee capacity. These include Expendable Trusts, Non-expendable Trusts and Agency Funds. Non-expendable Trusts are held by the Town whereby the principal balance cannot be spent; however, investment earnings may be spent for the intended purpose, while Expendable Trusts are accounted for similar to governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Account Groups

Long-Term Debt Group - The Long-Term Debt Group is used to account for debts and obligations not accounted for in the respective governmental funds.

Basis of Accounting

Basis of Accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

All Governmental Funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain. Property tax revenue is measured in the year levied.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued; and (2) principal and interest on general long-term debt which is recognized when due.

All Proprietary Funds and Non-expendable Trust and Pension Trust Funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(Continued)

TOWN OF GREENLAND, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000
(Continued)

Cash and cash equivalents - The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments - Investments are stated at market value as required by Statement of Financial Accounting Standards (SFAS) No. 115 Accounting for Certain Investments in Debt and Equity Securities. Marketable equity securities and debt securities should be classified as either held to maturity, trading, or available-for-sale. Debt securities classified as held-to-maturity should be reported in the balance sheet at amortized cost. Trading securities and available-for-sale securities are reported at fair value.

Accounting for Encumbrances - Encumbrance accounting is used for the General Fund and special revenue funds. Encumbrances are recorded when purchase orders are issued but are not considered expenditures until liabilities for payments are incurred. Encumbrances are reported as a reservation of fund balance on the balance sheet. Encumbrances do not lapse at the close of the fiscal year but are carried forward as reserved fund balance until liquidated.

Budgetary Control - An annual appropriated budget is adopted for the Town's general fund. Budgets are prepared by the budget committee and selectmen on a detailed line-item basis. Revenues are budgeted by source. Expenditures are budgeted by department and character (salaries, utilities, supplies, etc.). The budget is voted on and enacted at Town Meeting in the aggregate. The final budget is then presented to the Department of Revenue Administration for their review and approval of the tax rate. Certain limitations set by state statute must be adhered to before the rate is established. Since the budget is voted on in the aggregate the total becomes the legal level of control. Within this control level, the selectmen may transfer appropriations without further action from the Town.

APPROPRIATED AND RESERVED FUND BALANCE:

Reservations of fund balances represent amounts that are not appropriable or are legally segregated for a specific purpose. Reservations have been made to designate the portion of the fund balance which is not available currently for the following items:

Coakley landfill taxes	
Elderly lien	\$ 86,637
Tax deeded properties	42,071
	<u>\$128,708</u>

(Continued)

TOWN OF GREENLAND, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000
(Continued)

Elderly lien and tax deeded property reservations have been made to offset those items which are not currently available for appropriation.

Appropriated balance in the Trust Funds are for the following capital reserves:

Recreational land (open space)	\$ 99,328
Police department building expansion	89,324
	<u>\$188,652</u>

4. TOTAL COLUMNS ON COMBINED STATEMENTS - OVERVIEW:

Total columns on the Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation since interfund elimination's have not been made.

5. PROPERTY TAX CYCLE:

Property taxes are based on values assessed as of April 1, and are normally due by December 1, or thirty days subsequent to mailing date, whichever is later. Taxes due and unpaid after the respective due date are subject to interest at 12%. The Town has an ultimate right to foreclose on property for which taxes have not been paid. 90 days after the taxes become delinquent the tax collector can initiate the tax lien/sale procedure by notifying the taxpayer by certified mail that they have 32 days to pay the bill or a lien shall be recorded against the property at the Registrar of Deeds. Once such lien is placed, interest increases to 18%.

If full redemption of such outstanding tax lien is not timely made within two years of the execution of the lien, including statutory interest and costs accrued thereon, a tax deed may be issued to the holder of such lien pursuant to RSA 80:38 or RSA 80:76, and disposed of as the deed holder shall determine.

6. PROPERTY, PLANT AND EQUIPMENT:

The Town has not maintained a complete record of general fixed assets and accordingly a complete statement of general fixed assets required by generally accepted accounting principles is not included.

7. CASH AND INVESTMENTS:

RSA 48:16 requires that all funds belonging to the Town shall be deposited in solvent banks within the state, except funds may be deposited in banks outside the state if such banks pledge and deliver collateral to the state treasurer of equal value as the funds deposited. There is no requirement of an in-state bank to collateralize deposits in excess of FDIC insurance.

(Continued)

TOWN OF GREENLAND, NEW HAMPSHIRE

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2000
(Continued)

CASH AND INVESTMENTS (continued)

The Town's cash deposits and investments at December 31, 2000, are categorized by maturity date and by the level of risk assumed by the Town. The risk categories are defined as follows:

- (1) Insured or collateralized with securities held by the Town or its agent in Town's name;
- (2) Collateralized with securities held by the pledging financial institution's trust department or agent in the Town's name;
- (3) Uncollateralized or uninsured for which securities are held by the financial institution's trust department or agent but not in the Town's name.

At December 31, 2000, the Town's deposits and investments consisted of the following:

	Categories			Balance	Market Value
	1	2	3		
Demand deposits	\$220,094	-	\$3,012,744	\$3,232,838	\$3,232,838
Securities	-	-	269,224	269,224	269,224
	\$220,094		\$3,281,968	\$3,502,062	\$3,502,062

3. COMPENSATED ABSENCES:

Full-time permanent employees are granted vacation and sick leave benefits in varying amounts based upon tenure. In addition, an eligible employee who resigns, retires, or is discharged will be paid the employee's accumulated unused vacation and sick pay. The employee shall receive the entire amount of accumulated vacation time (which is subject to a 10-day annual carryover restriction) and shall receive unused sick pay up to a 60-day maximum to be paid at one-half the rate of the employee's rate of pay.

The estimated current portion of the liability for vested vacation and sick leave benefits attributable to the Town's governmental funds is recorded as an expenditure and liability in the respective fund. The long-term portion is recorded in the General Long-term Debt Account Group.

TOWN OF GREENLAND, NEW HAMPSHIRE

DETAILED STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:			
TAXES:			
Property	\$5,027,007	\$5,034,746	\$ 7,739
Land use charge	71,000	87,543	16,543
Yield tax	100	-	(100)
Discounts	(120,569)	(111,097)	9,472
	4,977,538	5,011,192	33,654
STATE SOURCES:			
Shared revenues	90,063	90,064	1
Highway subsidies	50,379	50,379	-
Other	21,150	558	(20,592)
	161,592	141,001	(20,591)
LOCAL SOURCES:			
Outside police details	45,100	36,968	(8,132)
Motor vehicle registrations	500,010	629,200	129,190
Franchise fee	10,025	16,961	6,936
Interest on deposits	23,500	73,584	50,084
Rent & sale of town property	2,300	4,216	1,916
Permits, filing fees	10,730	34,917	24,187
Dog licenses	2,500	2,796	296
Interest & penalties on taxes	17,500	18,173	673
Income from departments	14,370	17,050	2,680
Insurance	695	5,378	4,683
Refunds	500	1,082	582
Other	1,510	8,417	6,907
	628,740	848,742	220,002
TOTAL REVENUES	\$5,767,870	\$6,000,935	\$233,065

TOWN OF GREENLAND, NEW HAMPSHIRE

DETAILED STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES:			
GENERAL GOVERNMENT:			
Executive	\$ 86,188	\$ 91,216	\$ (5,028)
Election, registration, and vital statistics	40,140	39,227	913
Financial administration	50,029	53,473	(3,444)
Legal	29,000	15,852	13,148
Personnel administration	50,577	58,301	(7,724)
Planning and zoning	15,010	9,538	5,472
General government buildings	19,350	22,787	(3,437)
Cemeteries	10,660	11,527	(867)
Insurance	39,460	38,016	1,444
Regional association	5,096	4,978	118
Abatements/Refunds	8,500	4,881	3,619
	<u>354,010</u>	<u>349,796</u>	<u>4,214</u>
PUBLIC SAFETY:			
Police	414,584	419,544	(4,960)
Fire	62,995	61,988	1,007
Building inspection	16,000	13,609	2,391
Conservation commission	810	45	765
Emergency management	1,500	62	1,438
Ambulance	5,200	5,959	(759)
	<u>501,089</u>	<u>501,207</u>	<u>(118)</u>
HIGHWAYS & STREETS:			
Town maintenance	193,020	205,763	(12,743)
Street lights	13,000	15,913	(2,913)
	<u>206,020</u>	<u>221,676</u>	<u>(15,656)</u>
SANITATION:			
Solid waste disposal	174,618	176,040	(1,422)
HEALTH & WELFARE:			
General assistance	28,970	4,737	24,233
Health department	17,962	17,917	45
Animal control	4,878	1,511	3,367
Mosquito control	27,305	27,328	(23)
	<u>\$ 79,115</u>	<u>\$ 51,493</u>	<u>\$27,622</u>

TOWN OF GREENLAND, NEW HAMPSHIRE

DETAILED STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES (Cont'd)			
PARKS & RECREATION:			
Parks & recreation program	\$ 37,010	\$ 41,134	\$ (4,124)
Patriotic & Historical	525	584	(59)
	<u>37,535</u>	<u>41,718</u>	<u>(4,183)</u>
DEBT SERVICE:			
Interest - short term	<u>15,000</u>	<u>1,986</u>	<u>13,014</u>
CAPITAL OUTLAY & SPECIAL WARRANTS:			
Saltmarsh restoration	33,700	33,700	-
Police department space study	2,273	2,273	-
Defibrillators	5,376	5,376	-
Firetruck repair	20,000	20,000	-
Community diversion	1,000	1,000	-
County adult tutor	350	350	-
Ambulance service	<u>17,630</u>	<u>-</u>	<u>17,630</u>
	<u>80,329</u>	<u>62,699</u>	<u>17,630</u>
STATE	<u>2,250</u>	<u>1,474</u>	<u>776</u>
COUNTY	<u>362,463</u>	<u>362,463</u>	<u>-</u>
SCHOOL DISTRICT	<u>4,250,255</u>	<u>4,270,255</u>	<u>(20,000)</u>
TOTAL EXPENDITURES	<u>6,062,684</u>	<u>6,040,807</u>	<u>21,877</u>
EXCESS(DEFICIENCY)OF REVENUES OVER EXPENDITURES	<u>(294,814)</u>	<u>(39,872)</u>	<u>254,942</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers-in	-	-	-
Operating transfers-out	<u>(100,535)</u>	<u>(100,535)</u>	<u>-</u>
TOTAL OTHER SOURCES (USES)	<u>(100,535)</u>	<u>(100,535)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>(395,349)</u>	<u>(140,407)</u>	<u>254,942</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>856,525</u>	<u>856,525</u>	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 461,176</u>	<u>\$ 716,118</u>	<u>\$254,942</u>

REPORT OF TOWN CLERK

Jan. 1st to Dec. 31st, 2001

Auto Registrations		\$694,356.00
Decals, MV - Total to Town		8,580.00
M. V. Refunds		253.00
Dog Licenses w/fines	\$3,282.50	
Less fees	<u>448.00</u>	2,835.50
Marriage Licenses		835.00
Sale of Town Property (Copier, Zoning books, check lists)		1,439.00
Vital statistics copy fees to State Treasurer		302.00
Bad check charges,		200.00
Dog Fines (Civil Forfeitures)		400.00
Transfer Station Permits Purchased		1,750.00
Filing fees (March)		4.00
Filings, Planning Board		3,626.00
Zoning Board of Adjustment		2,275.00
TOTAL TO TREASURER		\$716,855.50

Shirley G. Hoonhout, Town Clerk/Tax Collector

REPORT OF THE BOARD OF SELECTMEN 2001

The year 2001 saw the Town deal with large snowfalls, and many changes. Selectman Mark Weaver was elected chair of the Board, and the Board's representative to the CIP Committee, as well as to the School Building Committee. Selectman Bruce Dearborn was selected to continue his role as the Select Board's representative on the Planning Board, while Selectman John Weeks was chosen to be the Select Board's representative on the Budget Committee. Other changes included the appointment of Ron Hussey as the Town's Fire Chief, after his selection by the members of the Fire Department, and the selection of Robert Cushman as the Town's new building inspector and code enforcement officer. Mr. Cushman was selected after a search process conducted by the Planning Board and after interviews with the Selectmen.

The Select Board also wishes to recognize two long-standing volunteers in our Town. Richard Carlin stepped down after 10 years leading the Town's recycling program. The Board reconstituted the recycling committee by appointing Adele Wick, Karrie and Jeff Grimes, to head up the recycling program. The Board also accepted the recommendation to name a Town field for Bob Krasko, who completed 27 years of service to the Recreation Committee this year. The Select Board voted to rename Sunset Field as Krasko Field in recognition of his many years of service and his dedication to that field.

The Select Board accepted several parcels of land and conservation easements for the Town. These included a conservation easement along

the Winnicut River to help preserve public access to that natural resource. Also, the Board wants to express its thanks for the generous donation of 11.3 acres to the Town by Charles and Jennie Fall. In other land developments, the Board oversaw the installation of a new well for Krasko Field. As for existing Town properties, the Board accepted a proposal by resident Harlan Pratt to replace the two World War II era guns next to the Town's bandstand with two replica cannons from the Revolutionary War era. The two cannons are replicas of those used on sailing vessels built or used in the Portsmouth area during that period. The Board hopes to complete a re-siting of the Town Memorial to south of the bandstand to create a Remembrance Park that will be more accommodating to programs and ceremonies involving our Veterans. Finally, the Board would like to thank John and Barbara Fletcher for their work maintaining the Town's gazebo.

As all property owners in the Town realize, the Board also oversaw a reassessment of all real estate in Greenland. Although the average assessment was up approximately 30%, the Town's tax rate dropped from what would have been slightly more than \$19.00 this year, to \$14.25 per thousand. In order to help taxpayers review their assessments and compare their properties with others in the Town, the Select Board contracted with Vision Services to post the Town's assessment information on the world-wide web through at least December, 2002. The Board also authorized a committee to explore establishing a Town web-site where residents can access information about Town meetings, Boards and Committees. Hopefully, the web site will be available by this summer.

Finally, the Select Board held a public hearing and enacted two new ordinances for the Town, both recommended by Police Chief Maloney. The first prohibits the use of alcohol on Town property. The second deals with crimes involving drug paraphernalia.

This Town Report contains much more information in the reports from the various boards, committees and departments of the Town. The Selectmen hope you will review all of those reports, as well as the rest of the Town Report, so that you will become more informed about our Town and your local government. Finally, the Selectmen wish to thank all of those who have served on the many boards, committees, commissions and organizations that continue to do the hard work necessary to make Greenland the special Town that it is now and will be in the future.

2001 Report of the Assessing Department

A successful revaluation of all properties was completed this past year, bringing all assessments to 100% of market value. Thanks to all of the property owners who graciously participated in this process.

A lot has happened in the world since the revaluation was completed. September 11th has put a shadow over the economy and many people are also concerned that this tragedy will affect property values. We will be closely monitoring the market to track new trends. As part of this process, I will be visiting the homes and businesses of new buyers to interview them and be able to ensure that our assessments reflect changes in the market.

The State of New Hampshire Department of Revenue Administration Appraisal Division and the State Legislature is implementing many new laws and regulations in an attempt to have more equitable assessing practices state wide, since the state property tax was revived. A representative of the DRA monitored the recent revaluation to ensure that assessing standards were met and to certify the project.

In the future, all towns will have to have their assessments recertified every 5 years. New laws relating to equity of the assessments for different types of property are being formulated. Separating assessments into different classes or types for analysis purposes is called stratification. Assessors are now required to not only look at the overall level of assessment and the overall quality (Coefficient of Dispersion) of the assessments, but to adjust those assessments in a timely manner when neighborhoods or different types of property are assessed at disparate levels. This fine-tuning will eliminate the impact of market shifts as they occur, rather than waiting 10 to 12 years, as has been done in the past.

Thank you again for your cooperation. It has been a pleasure working in Greenland and I look forward to serving you in the future.

Respectfully submitted,
Diana Calder, Assessing Agent

Welfare Official's Report 2001

General Assistance is designed to provide short-term assistance to eligible residents of the Town of Greenland. Assistance is granted for help with basic needs such as shelter, food, utilities, funerals and medical needs. Assistance is always given in the form of a voucher. All recipients of General Assistance agree to reimburse the Town when they return to an income status which allows them to do so.

The high cost of housing in the Seacoast area certainly has played a part in the increase of the welfare budget for the Town of Greenland. The amount expended in housing in 2001 tripled from the year 2000.

Greenland residents received assistance with fuel bills from the Fuel Assistance program administered by Rockingham County Action Program. Many low-cost, nutritional meals were provided at home under the Meals on Wheels program.

I would like to thank all the organizations who have assisted those in need. You have shown that Greenland is a wonderful community. I would also like to thank the Board of Selectmen, our Town Administrator and fellow co-workers for their cooperation and support throughout the year.

Respectfully submitted,
Robin McGlone

HEALTH OFFICER REPORT 2001

I am pleased to report that, with few exceptions, the residents and business owners in our town continue to be considerate of their neighbors and the environment. Where problems have been brought to their attention, corrective action has been taken and the problem resolved. There is only one case in litigation. There has been the usual number of failed waste systems, food contamination and pollution concerns. Childcare agencies, food handling and educational establishments are inspected on a regular basis, compliance has been satisfactory. Because we do not have municipal sewage treatment we must be diligent and observant regarding our private sewage systems. Every citizen has a responsibility to report known or suspected failed systems. Failed systems constitute a health hazard and directly impact our individual water supplies, recreational water usage and marine life.

The communities comprising the seacoast are experiencing unprecedented growth. This growth, both commercial and residential, is placing considerable demand on our finite water resources. Federal and state agencies are in the process of a three-year study to determine adequacy and sustainability of water use at forecast rates. This \$1.5 million study is being funded by federal and state agencies, however each of 42 communities are being asked to provide about \$5,000 as their share of the project. This study is being prompted by current drought conditions and increased usage rates. These factors have resulted in several well failures and salt-water intrusion into existing wells. Some new

wells are being drilled deeper to compensate for lower water heads. Water is a regional resource, shared by seacoast communities.

Trash and other waste accumulations can become a matter of public health. Rats, mosquitoes and other vermin are provided breeding places and contamination of soil and water can result. It is unlawful to maintain ground accumulations of trash, manufactured by-products, scrap metal or other waste products except in approved commercial containers, emptied on a regular basis. **It is unlawful to establish or maintain a motor vehicle junkyard.** A junk yard is defined as, "two or more unregistered motor vehicles which are unfit to use on highways, or where used parts and materials for motor vehicles are stored or permitted to accumulate out of doors." Zoning Ordinance. Art. II 2.14.

When you have knowledge of failed septic systems, well failures, well contamination, salt water intrusion or other potential health concerns, please report these incidents to me at 433-3169.

Wallace Berg
Health Officer

Capital Improvement Program Report For Year 2002 Town of Greenland

Capital Improvements Program

Greenland's Capital Improvements Program was established in 1997 to identify and plan for upcoming capital improvement purchases and projects anticipated over the next (6) six years. It serves in conjunction with our town's Master Plan and is an integral component to our town's Growth Management Ordinance.

nance. The Planning Board under the direction and guidance of the New Hampshire Planning and Land Use Regulations - RSA 674:5-7 authorizes this Program. Its purpose is to aid our Town Selectmen and Budget Committee in their consideration of the annual budget.

The goals of the Capital Improvements Committee is to plan capital expenses over a six-year period in measurable increments and insure that our Capital Improvements Plan aligns with the Town's Master Plan. Our objective is to maintain minimal impact to our tax rate while providing the necessary improvements for maintaining and enhancing our town's facilities.

Each year the various departments and town agencies are asked to complete a CIP Request form describing, with justification, all planned/needed capital expenses foreseen over the next six years. These requests are submitted to the CIP Committee for Capital Improvement Planning. The Committee reviews and classifies each request according to its urgency and need for realization. It then apportions each request accordingly to meet it's projected implementation date. A plan is developed and revisited each year to allow and apportion new capital expenses as they are needed.

Once completed the plan is submitted to the Planning Board for approval and then in turn to the Budget Committee and Town Selectmen to assist them in planning the town's budget and warrants for the given year.

Capital Improvements Committee Members:

Joanne Marshall	- Planning Board
Stephen Church	- Weeks Library
Maurice Sodini	- Budget Committee

Mark Weaver	- Selectman
Richard Carlin	- School Board
Ronald Hussey	- Fire Department
Michael Toomire	- Citizen/Volunteer

The Capital Improvements program began this year with improvements to the new form that was developed last year. Revisions were made to eliminate duplication of previous year's requests along with some minor changes to provide more clarity and ease of use. Our plan to recruit volunteers from the various departments to serve on the committee was again successful. These volunteers not only served in the planning process but also provided more in-depth understanding and insight into their requests.

The Committee, aware that our Growth Management Ordinance became effective, structured the CIP in an effort to meet the rising demands placed upon our school and our service facilities. Endeavors were made to time town expenditures at a manageable pace while keeping with the recommendations within the town's Master Plan. Focusing on our goals and objectives for the year 2002, The CIP Committee along with the Planning Board recommends the following: (Refer attached spreadsheet).

Capital Improvement Requests Submitted for the Year 2002: (The following 'Request' narratives contain information submitted by the requesting department, along with reasons and justification for the request.)

Conservation Commission:

Request: Open Space Land: Funding for land acquisition as it becomes available. In keeping with the town's request to establish a capital reserve, under the provisions of RSA 35:1, to fund the purchase of conserva-

tion land and/or easements; the Conservation Commission has requested that a distribution of \$25,000, beginning year 2001 and continuing for each successive year, be added to the CIP. Recommendation: As this request was voted by the town last year, an amount of \$25,000 is recommended to be applied for this year (2002) to CIP.

Fire Department:

Request: Provide for Thermal Imaging: The Fire Department has removed its request for Thermal Imaging on the basis that the Department has availability to this device from Fire Departments in other surrounding community's when needed.

Request: Replace/Repair 1988 Rescue Utility Truck: An amount of \$40,000 was requested for implementation in 2003. It is the understanding of the Committee that this vehicle is used as a follow up vehicle in emergency situations and the body is becoming worn and rusted. Meeting this request will reduce costly future expense and improve existing conditions within our Emergency department.

Recommendation: This request has been changed to Replace/Repair of the trucks back end, since the truck mechanically is running very well. The back end of the truck's body needs replacing where it is all rusted. It is recommended that the requested amount be distributed in CIP over two (2) years beginning this year in the amount of \$20,000 and continuing in 2003 in the amount of \$20,000. Based on review with Town Selectmen, it is also recommended that a determination be made whether it is more beneficial to the town to replace the truck instead of repairing it, given the age of the truck.

Request: Replace E-2 1978 Maxim: A new request was submitted to CIP for a new fire

truck in the year 2007. The current 1978 Maxim's electrical and chassis exceeds life expectancy. This request responds to Federal and/or state requirements/standards. It will reduce potential of costly future expense. It improves existing conditions, provides better quality of service and maintains stability of town services. It is estimated that a new truck will cost approximately \$300,000 to replace.

Recommendation: Given the necessity of this request, it is recommended that a distribution of \$50,000 be applied in CIP over the next 5 (5) years, beginning this year (2002), to cover the cost of this purchase for implementation in the year 2007.

Police Department:

Request: Build new Police Station that will meet the needs of the town...: Two requests were submitted for this project. The original request was resubmitted by the Police Department to purchase property and build a new police station with a projected cost of \$500,000 to \$700,000. A second request was submitted to use the existing CIP reserves to fund the land purchase request. The land purchase request was changed from the original amount of \$250,000 to \$175,000, since a property site has been located.

Recommendation: At the time the committee convened it was still not clear to the committee what the actual land cost would be, even though the original land cost was reduced. In addition, construction plans and costs were yet to be defined and determined. Therefore, it is recommended that the balance of \$266,000 derived from splitting the requested range amount to \$600,000 minus the funds held already in reserve of \$334,000, be applied to this year (2002) for completion of this project.

Request: Replacement of In-Car Video Systems: This request was resubmitted in the amount of \$15,000 to replace the current video systems, which are now 8 years old. Though the original request was marked for implementation this year (2002), the Police Chief noted that this request could be moved to the following year for budgetary purposes.

Recommendation: Since this item can be postponed for implementation next year (2003), the committee recommends that an amount of \$7,500, be applied to this year's CIP and the balance of \$7,500 applied next year (2003) in CIP to cover the purchase costs of this item.

Request: Purchase new lap top computers: The PD also resubmitted this request. These computers will replace the two lap tops that are in current use by the department. These lap tops are special lap tops made for the police cruisers and are far more expensive than regular desk lap tops. The existing lap tops are not working properly. An amount of \$6,000 was projected for this request.

Recommendation: Since this request is for \$6,000 and purchase of these items is said to be needed this year, it is recommended that this request be considered as a warrant article for this year and removed from the CIP plan.

Recreation Department

Request: Purchase Land for Recreational fields: A new request was submitted for the purchase of land without a projected amount. The original request for land purchase of \$250,000 was not resubmitted, nor was the request of \$300,000 to build the Recreation fields resubmitted.

Recommendation: In reviewing the new land request, the committee noted that another request was also submitted to purchase new Cemetery land. Thus, the recreational field

on the leased Cemetery land would become a permanent recreational field, if approved. In addition, the committee also noted that an additional recreational field was being proposed in the plans for the new school expansion project. Since the original Recreational requests were not submitted, the committee had no recourse but to assume that the original two requests were no longer in need of CIP Planning. However, since funds are currently available in CIP reserve for Recreational land purchase it is recommended that the new field be funded by transferring the existing CIP reserves of \$94,000 for use in purchasing the additional field with the remaining balance considered as a warrant article. However, it is also recommended that this proposal remain tentative until a decision can be reached on the school expansion project field.

Trustee of Trust Funds:

Request: Purchase new Cemetery Land: A new request was submitted to purchase new additional cemetery land. This request was made due to the proposal that the recreational field that now occupies the leased cemetery lot should be made permanent. An amount of \$125,000 for the year 2002, has been requested for a prospected site.

Recommendation: Since the committee was informed that the prospective site would still be available next year, and there are other requests that require our immediate consideration, it is recommended that an amount of \$62,500 be applied to CIP for this year (2002) with the balance amount of \$62,500 applied in 2003.

Weeks Public Library

Request: New or Expanded Library Building: This request was resubmitted to CIP. The

Library hired a firm to assess the needs for a new library facility. The firm concluded that our current facility was deficient in meeting state regulations. Giving the current uses of our library, the firm stated that the library would need to at least double in size to meet just the existing uses. It was also noted that some outside funds are available to the town for library programs and have been lost since they had to be canceled due to insufficient space. It has been recommended that a sufficient size for a new library would be from 8,000 to 13,000 sq ft - dependent upon the programs the town would like to accommodate. The library has estimated that an amount of approximately \$ 2,125,000, to include feasibility study, plans and land purchase, would be required to meet the cost of this project. Planned implementation: 2007. An amount of \$25,000 would be required to finish the assessment this year.

Recommendation: The need and uses for this new facility is recognized in accordance with the Town's Master Plan. Therefore, it is recommended that an amount of \$25,000 be applied to CIP to finish the assessment for year 2002. In addition it is also recommended that an amount of \$50,000 be applied to CIP, year 2002, to begin funding the amount needed for this project. The committee has planned that the remaining requested balance be planned in increments of \$330,000 - 2003, \$230,000 - 2004, and \$430,000 for the years 2005 through 2007. A balance of \$250,000 remains from the original estimate. This balance can be absorbed through land purchase using the Planning Board request as planned and funded in accordance with the CIP Plan.

Capital Improvement Requests Submitted for Future Consideration (The following 'Request' narratives contain information submitted by

the requesting department, along with reasons and justification for the request.)

Request: Exhaust System for entire Fire Station: An amount of \$50,000 was resubmitted for implementation in 2004. This request would require an upgrade to improve the quality of our existing facility. It addresses public health and safety concerns, improves existing and environmental conditions. In addition, this request responds to national standards, reduces potential costly future expense to the safety of our staff, improves existing conditions as defined in our Master Plan and improves environmental conditions within the Fire Department and Office facilities.

Recommendation: The committee recognizes the need for this request but also realizes the potential that our existing Fire Department facility may change with the elimination of the Police Department next door. In consideration of this need, it is recommended that an amount of \$50,000 be planned as requested for the year 2004. This request could also be assumed into renovation of our overall town hall facilities if or when implemented.

Highway Department:

Request: Replace existing highway truck (body, plow, wing, sander, lights, push frame, misc.): An amount of \$100,000 was estimated for this request with recommended distribution of \$50,000 planned for two years beginning in 2002. This request will improve the quality of our existing equipment. It will reduce the potential of costly future expense, reduce long-term operating costs, improve environmental conditions and maintain stability of town services. It has been noted that this request will soon become a critical item.

Recommendation: It is recommended that a

planned implementation date of 2004 should remain our target date for funding this new truck and that a distribution of \$50,000 be planned for two (2) years, commencing in the year 2003 through the year 2004.

Planning Board

Request: Funding for acquisition of 'town vicinity' property as it becomes available: This request was resubmitted by the Planning Board to provide reserve funding for future purchase of 'town vicinity' property as it becomes available. In keeping with the town's survey request to preserve the rural character of Greenland, the Town's center should be maintained. The Planning Board has requested that a sum of \$250,000 be considered and planned in CIP. This is to insure that expansion or additions to town services and facilities are in a central location and not scattered throughout the community.

Recommendation: After much consideration due to other land requests, the CIP Committee agreed to continue this request in the CIP plan, as it has become more evident that town facilities and services are on the increase and may require more land in the future. However, since the need for this request is not eminent and there are more pressing needs of the community, the Committee recommends that this request be held over again for another year. An amount of \$40,000 was planned for CIP for the year 2003 and that amount be incremented each subsequent year by \$5,000 until the \$250,000 goal has been reached.

Planning Board: Does not agree with the CIP Committee recommendation. The Board feels that this item should be given consideration as it was originally requested for 2000. Since the need for land for town services is becoming more apparent, the Planning Board

believes that this request should be considered and planned for this year (2002).

Recreation Department:

Request: Build recreational fields as needed once a new recreational field has been purchased: Since this request was not resubmitted for CIP planning this year, it is assumed that it is no longer needing to be applied to CIP.

Recommendation: The committee has recommended that the amounts apportioned for this request beginning 2004 be removed, until further notice/request is received from the Recreation Department.

Trustee of Trust Funds:

Request: Build a pavilion for cold storage: The Trustees in the amount of \$50,000 resubmitted this request.

Request: Development of Town Cemetery Layout: The Trustees in the amount of \$25,000 resubmitted this request.

Recommendation: The committee recommends the continuation of these requests (\$25,000, \$50,000) as previously planned. An amount of \$75,000 is planned for the year 2004.

School Board

At the time the committee convened firmer estimates for this project were in the process of being defined. Projected estimates ranged from \$5,000,000 to \$6,000,000. It should also be noted that the projected contribution from the State Building Aid is still set at 30%. This figure may vary based on annual fluctuation in the State Aid percentage. State aid is expected to continue over the next 20 years.

GREENLAND, NH CAPITAL IMPROVEMENT PLAN (2002-2007) DRAFT

CAPITAL ITEM BY DEPARTMENT	On Hand	2002	2003	2004	2005	2006	2007	2008	Accum Total*
Conservation Commission									
Open Space Land - funding for land acquisition as becomes available	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000		\$175,000
SUBTOTAL	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$0	\$175,000
Fire Department									
Replace/Repair 1988 Rescue Utility		\$20,000	\$20,000						\$40,000
Exhaust System for Entire Station		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000		\$300,000
New Fire Truck	\$0	\$70,000	\$70,000	\$100,000	\$50,000	\$50,000	\$50,000	\$0	\$390,000
SUBTOTAL	\$0	\$70,000	\$70,000	\$100,000	\$50,000	\$50,000	\$50,000	\$0	\$390,000
Highway Department									
Replace Current Highway Truck	\$0	\$0	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$100,000
SUBTOTAL	\$0	\$0	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$100,000
Planning Board									
Funding for acquisition of town vicinity properties as they become available	\$0	\$0	\$40,000	\$45,000	\$50,000	\$55,000	\$60,000	\$65,000	\$250,000
SUBTOTAL	\$0	\$0	\$40,000	\$45,000	\$50,000	\$55,000	\$60,000	\$65,000	\$250,000
Police Department									
Build new police station that will meet the needs of the Town and replace the existing facilities currently in use.	\$334,000	\$286,000							\$600,000
Projected \$500,000 to \$700,000		\$7,500	\$7,500						\$15,000
Replacement of in car video systems		\$6,000							\$6,000
Purchase New Lap Top Computers									
SUBTOTAL	\$334,000	\$279,500	\$7,500	\$0	\$0	\$0	\$0	\$0	\$621,000
Recreation Department									
Purchase land for recreation fields (baseball, soccer, tennis courts) in vicinity of school. Total Projected: \$250,000	\$94,000								\$94,000
Build recreation fields (Total Projected: \$300,000)									\$0
SUBTOTAL	\$94,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$94,000
Trustees of the Trust Funds									
Development of town cemetery layout				\$25,000					\$25,000
Build pavilion for cold storage				\$50,000					\$50,000
New Cemetery Land Purchase		\$62,500	\$62,500						\$125,000
SUBTOTAL	\$0	\$62,500	\$62,500	\$75,000	\$0	\$0	\$0	\$0	\$200,000
Weeks Public Library									
Set aside funds for new/expended building, construction proposed for 2007		\$50,000	\$330,000	\$230,000	\$430,000	\$430,000	\$430,000	\$250,000	\$2,150,000
Feasibility Study/Plans		\$25,000							\$25,000
SUBTOTAL	\$0	\$75,000	\$330,000	\$230,000	\$430,000	\$430,000	\$430,000	\$250,000	\$2,175,000
TOTAL ANNUAL REQUESTS	\$453,000	\$512,000	\$585,000	\$525,000	\$555,000	\$560,000	\$665,000	\$500,000	\$4,005,000
School Board ***									
Addition/Renovation of Greenland School	\$0	\$4,346,270	\$0	\$0	\$0	\$0	\$0	\$0	\$4,346,270
SUBTOTAL	\$0	\$4,346,270	\$0	\$0	\$0	\$0	\$0	\$0	\$4,346,270
Grand Total	\$453,000	\$4,858,270	\$585,000	\$525,000	\$555,000	\$560,000	\$665,000	\$500,000	\$8,351,270

* Accum Total = Sum of 'on hand' balance plus projected total of request)

** Column reflects projected future capital/balance needed for each item

*** Amount reflects original proposal

W-2 WAGES PAID TO ALL FULL TIME
TOWN EMPLOYEES FROM ALL SOURCES

NAME/TITLE	00 WAGES	01 WAGES
Michael Hunkins Detective	39,253	40,697
David Kurkul Patrolman	54,259	50,915
Michael P. Mahoney Police Chief	31,294	54,626
Richard Rugg Town Administrator	43,542	44,845
Dawn Sawyer Sargent	48,989	45,670
Thomas Simmons Patrolman	43,033	41,509
Wayne Young Patrolman	54,944	58,882

TREASURER'S REPORT 2001

TAX COLLECTOR

Property taxes	\$5,368,533.98
Interest on Property Tax	6,866.47
Tax Sales Redeemed	65,581.83
Interest and costs	7,875.17
Land Use Change Tax	361,454.63
Tax Sale	66,719.46
Tax Refund	25,866.99

Town Clerk

Motor Vehicle/Boat Permits	\$694,356.00
Dog Licenses	2,835.50
Filing Fees	4.00
Marriage Licenses	835.00
Planning Board	6,626.00
Board of Adjustment	2,275.00
Vital Statistics	302.00
Dump Permits	1,550.00
Sale of Town Property	11,164.00
Bad Check Charges	200.00
Fines and Forfeits	400.00
Motor Vehicle Decal Fees	8,580.00

State of New Hampshire

Shared Revenue	\$17,288.00
Highway Block Grant	54,594.26
Railroad Tax Distribution	350.43
Rooms & Meals Tax	83,600.88
Other State Grants	37,756.33
Road Toll Refund	10.00

Other Income

Trust Funds	\$6,000.00
Refunds	291.00

Franchise Fee	16,496.59
Rental-Town Prprty-Krasko Field	2,050.00
Insurance Reimbursement	1,091.46
Elderly Tax Lien/Interest	23,005.31
Revenue from Service	1,059.35
Revenue - Misc. Sources	11,773.29
FEMA	13,512.72
Licenses, Permits	110.00
Building Permits	66,813.24
Reimb. Police Outside Details	61,843.88
" Welfare	20,518.76

Fleet Bank

Interest on Deposits	49,838.83
Deposit Carried over/2000	11,240.00
Tax Anticipation Note	0.00
Income	7,108,270.36

Cash on hand 1/1/01	3,100,493.38
Total	\$10,208,763.74
Selectmen's Orders	7,989,090.84

Cash on hand 12/31/01	\$2,219,672.90
-----------------------	----------------

/s/ Sandra Trull-Smith, Treasurer

TAX COLLECTOR'S REPORT, TOWN OF GREENLAND

Fiscal Year Ended December 31, 2001

-DR-

	LEVIES OF	
	<u>2001</u>	<u>2000</u>
Uncollected Taxes, Beginning of Year		<u>1997</u>
Property Taxes		1,191.77
Land use change tax		
Taxes committed		26.63
Property taxes	\$5,571,579.00	
Land Use Change Tax	370,908.00	
Over-payments:		
Property taxes	24,675.79	638.79
Int. Collected on	480.91	6,385.56
TOTAL DEBITS	\$5,967,643.70	\$251,371.49
		-CR-
Remittances to Treas.		
Property Taxes	\$5,212,248.72	\$177,982.01
Land Use Change Tax	361,428.00	26.63
Interest	480.91	6,385.56
Conversion To Lien		66,719.46
Discounts Allowed	132,177.04	77.83
Abatements Made:	1,636.00	180.00
Uncollected:		
Property taxes	250,193.03	
Land Use Change Taxes	9480.00	
TOTAL CREDITS	\$5,967,643.70	\$251,371.49
		1,191.77

TAX COLLECTOR'S REPORT
SUMMARY OF TAX LIEN ACCOUNTS
 Fiscal Year Ended December 31, 2001
 Town of Greenland

-DR-

	<u>2000</u>	<u>1999</u>	TAX LIENS ON LEVIES OF:		
			<u>1998</u>	<u>1997</u>	<u>1996</u>
Unredeemed Tax Bal.					
Beg. Fis. Yr.					
Liens executed					
during Fis. Yr.	\$66,719.46				
Int. & costs	2,447.31	2,135.80	1,883.46	1,311.93	96.97
Overpayments	15.00				
TOTAL DEBIT	\$69,181.77	\$29,107.98	\$6,412.13	\$3,597.93	\$447.44

-CR-

Remittance to treas.					
Redemptions	\$41,719.32	\$16,712.07	\$4,528.67	\$2,286.00	\$350.77
Int/costs	2,447.31	2,135.80	1,883.46	1,311.93	96.67
Unredeemed liens	25,015.14	10,260.11			
TOTAL CREDITS	\$69,181.77	\$29,107.98	\$6,412.13	\$3,597.93	\$447.44

Shirley G. Hoonhout, Town Clerk-Tax Collector

RECREATION REPORT 2001

2001 - A year of transition and hard work to keep the Recreation Dept. running smoothly. The committee has gone through many changes, and we have had to work extra hard to adapt to these changes.

The sports program whether it be Baseball, Softball, Soccer, Basketball has increased its number of participants and need for increased costs. The soccer program itself had a large increase for the year 2001. These increases show that the town is obviously growing and also showing that we run programs that the children and parents will come back to.

Thank you to all of you that have helped to make these programs run so well, especially Gene Jones (Basketball), Sandy Feeney (Softball), Tim Crofts (Softball, Soccer), Jim Haslam and Mark McCauley (Baseball) and of course to all others who helped out so much, coaches, managers, umpires, referees, parents such as Ken Brown and anyone else we may have forgotten.

Thank you to everyone who has helped to see that the new Soccer and Softball fields will continue to be worked on and with any luck will be completed this year.

To all of you readers out there, keep in mind that Greenland is a growing and up coming town. We are in desperate need of field time and especially basketball court time. We have more teams than we do slots to allow the court usage. We need more space.

Need help - remember the next sports season is just around the corner. If you are interested in helping out or coaching please let someone know when you bring your child in for sign-ups.

We as a recreation committee will work hard to bring another year of successful recreational programs to all that may participate.

As we are ending this report, I would like to say that as many of you know the former Sunset field has been renamed Bob Krasko Field in honor of all his hard work and time he has put into all of our recreation programs over many years.

Ivy Leonard, Chairman
Tim Crotts, Co Chairman
Sandy Feeney, Jim Haslam, John Bowie
Mark McCauley, Bruce Rolston

I especially would like to thank my Recreation Committee for all their help and dedication.

EMERGENCY MANAGEMENT 2001 REPORT

In 2001, Greenland Emergency Management conducted two Emergency Operation Center training sessions to review the Town's Radiological Emergency Response Plan. The Town Administrator, all the Selectmen, Town Clerk and Deputy Town Clerk along with representatives from the Fire and Police Departments participated. During 2002 there will be three drills involving the State of New Hampshire and FEMA representatives.

Also in 2002, we will be updating our listing of the various hazardous materials that transit the Town or are used within the community.

As I do every year, I would urge any individual who has a special need or requires special assistance during an emergency to con-

tact myself, the Town Clerk, or the NH Office of Emergency Management so that we can have this information on file to help you if the need arises. This information is held in the strictest confidence in a sealed file.

Throughout 2002, I will be contacting the various civic groups in the community to talk about Emergency Planning and the role that all citizens can have in preparing to help each other in an emergency.

If any one would like more information on how they can help, please feel free to contact me at anytime.

Kenneth N. Fernald
Emergency Management Director

TRUSTEES OF TRUST FUNDS

ACCOUNT NUMBER	FUND NAME	VALUE @ 12/31/01
----------------	-----------	------------------

EDWARD JONES

349-05626-1-2	General Fund	6108.09
349-05625-1-3	Library Fund	77,745.87
349-05495-1-0	Cemetery Fund	156,127.13
349-05881-1-2	CRF Recreation Land	109,229.65
349-05880-1-3	CRF Police Space	348,965.90
349-08286-1-7	Conservtn Land	25,056.37

PAINE WEBBER

CV 58630-16	Gwendolene Sanderson	18,433.31
-------------	----------------------	-----------

Graves sold in 2001:	Lot	Prep. Care
John/Paula Sargent	\$150.00	\$150.00
Juanita Saunders	100.00	100.00
Jane Kern	500.00	500.00
Sid/Sue Girardin	300.00	300.00

Trustee of Trust Funds

POLICE DEPARTMENT REPORT 2001

Over the past year, the Police Department has continued to improve the services provided to the Town. We have accomplished this with training and education of department members on a regular basis. The department continues to teach the DARE Program to the fifth grade students, Officer Wayne Young has done a commendable job with this program. We have also reached out to other members of the community by developing the VIAL OF LIFE Program. This program assists the Police and EMS Personnel to respond to medical aid calls and have pertinent medical information about the patients available immediately upon arrival to the call. The vials are available at the Town Office.

With the tragic events that have struck our great nation this year, law enforcement has been on a much higher standard of alert than ever before. We have seen our responsibilities evolve to new levels. New protocols have been put into use on how to handle threats that could be made against citizens of Greenland.

The department continues to be diligent in enforcing traffic laws. This past year the Department received two grants from the New Hampshire Highway Safety Committee. The first was a speed enforcement grant, which put an extra patrol on the roads to enforce traffic laws. We found this program very successful. The second was a DWI Patrol Grant. This allowed for an extra patrol at nighttime during peak hours to look for impaired drivers and remove them from our roadways.

I would like to thank each member of the department for their dedication and profes-

sionalism in the performance of their duties. I would also like to thank you, the citizens of Greenland, for your continued support and cooperation during this past year.

Respectfully submitted,
Michael P.Maloney, Chief of Police

POLICE ACTIVITIES 2001

	2000	2001
Robbery	4	0
Sexual assaults	1	3
Assaults	21	19
Criminal threatening	20	17
Arson	0	1
Burglary	13	14
Child Pornography	1	0
Thefts	90	66
Fraud/forgery	0	1
Criminal mischief	27	23
Drug offenses	5	16
Bomb threat	1	1
DWI	23	14
Other alcohol offenses	40	99
Juvenile offenses	11	19
Criminal trespass	17	13
Violation of restraining order/domestic	30	22
Motor vehicle stops	787	1063
Accidents	215	245
E911 call	45	38
Arrests	147	206
Burglar alarms	203	174
Unsecured buildings	51	30
House checks/building checks	454	269
Suspicious activity	408	402
Follow up investigations	1649	1278
Public assist	977	1484
Assist to other police dept	353	366

Misc. calls for service		
& complaints	1022	604
Incident Reports taken	237	250
Total calls for service	7320	7096
Amt property		
stolen/damaged	\$66,432	\$374,611
Amt property		
recovered/reimbursed	\$90,267	\$ 92,142

GREENLAND VOL. FIRE DEPT. 2001

The year 2001 brought many changes to the Greenland Volunteer Fire Department. We have added 4 new EMT-Bs, 5 EMT-Is, and 3 fire-fighters. Many of our members have had training in addition to the monthly training provided by the department to learn new skills and upgrade skill levels. Thanks to the support of the residents of Greenland at the last town meeting the new ambulance was delivered and is now in service, enabling us to continue to provide service to the community. The Greenland VOLUNTEER Fire Department responded to 276 calls in 2001. The members of the department are volunteers, taking the time to maintain equipment, obtain training, attending calls on their own time. Most of them hold full time jobs and have families as well. They provide a valuable service to this community. I'd like to thank all of the members of the department for their dedication and hard work.

We are excited about a new intern program for high school students. The student must be 14 years old or older and have completed the 8th grade. Anyone interested should contact Matt Tobey at 431-6976 for more information.

FIRE SAFETY TIPS

1. Insure that your house number is easily readable from the street;
 2. Please have your chimneys inspected and cleaned on a regular basis;
 3. Check smoke detectors and carbon monoxide detectors regularly;
 4. Gas and oil furnaces should be inspected yearly by a qualified technician.
- Please protect yourself and your family by observing these safety precautions.

To obtain Burn Permits call:

Ron Hussey	431-0056	Mo Sodini	431-2090
John Cots	436-6047	Shean Gray	433-6155
Roger Smith	431-6452	Ralph Cresta	436-3200

Burning will be allowed by permit only. Clean brush only, no painted wood or hazardous materials will be burned. Supervised burns will take place after 5 pm. Burning will be allowed during the day only if it is raining or ground is covered with snow.

New members are always welcome. If you have any questions or concerns please call me at 431-0056.

Respectfully submitted,
Ron Hussey, Chief

GREENLAND VOLUNTEER FIRE DEPARTMENT OFFICERS

Ronald Hussey, Chief
John Cots, Deputy Chief
Ralph Cresta, Deputy Chief
Shean Gray, Captain
Roger Smith, Captain
Richard Hussey, Engineer
Mike Hirtle, Engineer
Matt Rice, EMS Co-ordinator
Mo Sodini, EMS Co-ordinator
Robin Weeks, Secretary/Treasurer

USE 911 FOR ALL EMERGENCIES

Please Make Sure The Telephone Company Has
Your Correct Address!! If In Doubt Please
Call Them To Be Sure

If We Can't Find You,
We Can't Help You!!

Incident Reports By Type of Situation Found

<u>Type of Situation</u>	<u>Total Incidents</u>
Fire, other	12
Building Fire	9
Passenger vehicle fire	2
Road freight or transport vehicle fire	1
Brush/brush & grass mixture fire	3
Outside rubbish fire, other	1
Outside rubbish, trash or waste fire	1
Construction or demolition landfill fire	2
Special outside fire, other	5
Over pressure rupture, explosion, overheat other	1
Rescue, emergency medical calls (EMS)	38
Medical assist, assist EMS crew	6
EMS call, excl. vehicle acc. w/injury	81
Vehicle accident with injuries	28
Motor vehicle/pede. accident (MV Ped)	1
Search for person on land	1
Search for person in water	1
Extrication of victim(s) from vehicle	2

Rescue or EMS standby	6
Hazardous condition, other	9
Gasoline or other flammable liquid spill	3
Electrical wiring/equipmt problem, other	1
Heat from short circuit (wiring)	
defective/worn	1
Power line down	2
Service call, other	4
Person in distress, other	1
Water problem, other	4
Smoke or odor removal	5
Good intent call, other	4
False alarm or false call other	9
System malfunction, other	9
Smoke detector activation due	
to malfunction	1
Alarm system sounded due to malfunction	3
Unintentional transmission of alarm	2
Smoke detector activation, no fire	2
Severe weather or natural disaster	3
Special type of incident	11
Citizen complaint	1
TOTAL	276

WEEKS PUBLIC LIBRARY 2001

2001 was a year of transition for the library, from a major upgrade of its computer systems to a new Library Director, the old library has taken on a new look. Expanded collections of videos and audio books mark new frontiers of service, and new programs like computer training and chess have brought a richer mix to the activities of the library. Lisa Canino joined the staff, adding not only to the mix of friendly faces, but the hours the library is available for service. The library is now open six mornings, five afternoons, and two evenings a week.

Much is old as well, the library hosted the Kindergarten classes this year as it always does, hosted Santa at Christmas, and offered preschool story hours to introduce our youngest citizens to the wonder of books and learning. We cooperated with libraries across the state to borrow 384 books, tapes and videos for our patrons and loaned 660 of these items to the benefit of others in the state.

Thus the library is building on its strengths, while seeking new avenues of service to keep up with an ever-changing world. The library still struggles to serve an ever larger and more diverse population in the confines of limited space; to deliver on a small scale in a world trending towards the mega- and the global-. But that has not, and will not, change the basic approach of the Weeks Library, to give personal service in support of the community as a whole, one Greenland resident at a time.

Circulation: Adult	7,907
Juvenile	9,902
TOTAL	17,809
Materials	16,540
Registered Users	1,610

2001 Budget:

Income:	Town	\$ 104,023
	Gifts & Donations	793
	Trust Funds	3,098
	Interest	775
	Other	627
	TOTAL	\$109,316

Expenditures:	Salaries, Wages and Benefits	\$ 68,273
	Books, Magazines and Newspapers	12,328
	Multimedia	2,329
	Building, Supplies, and Equipment	22,837
	TOTAL	\$105,367

Respectfully Submitted
Michael Sullivan, Director

CONSERVATION COMMISSION REPORT 2001

The Greenland Conservation Commission met monthly during the year 2001. A number of permitting issues were presented to the Commission for consideration. The construction of a permanent dock on Great Bay, construction of an access road and a number of Standard Dredge and Fill Applications were presented to the Commission.

The Commission received regular updates on the progress of The Golf Club of New England, encompassing property in Stratham as well as Greenland. The Golf Club area is a total of 436 acres, 100 acres of which will be dedicated to playing area. A total of 6.4 acrs of established wetland is directly impacted by the Golf Club. It has been proposed that 190 acres be designated as conservation land with an easement. Plans for the Golf Club indicate there will be no direct water discharge into the Winnicut River, Barton Brook, existing streams or wetlands. All discharge will be directed away from such areas; additionally there will be areas of constructed wetlands throughout the course. There will be a twen-

ty-five foot buffer/barrier of natural vegetation to wetland areas.

The Commission conducted the yearly inspection of the Weeks Conservation Easement property in May of 2001. The Weeks Conservation Easement, a 30 acre parcel is a blend of fields, forests and wetlands that hosts a variety of vegetation and wildlife. The Greenland Cub Scouts volunteered their time to assist in the on-going efforts to clear and maintain a walking trail through the Easement. Following recommendations made by Phil Auger, Extension Educator, Forest Educator, a small harvesting project was done in the white pine forest section near the railroad tracks and Winnicut River. The purpose of the harvest is to remove over story trees and leave behind the best trees for additional growth. The Weeks Family Trust approved the project and has earmarked the proceeds of the harvest for other projects on the easement property. At the Weeks Family Annual Meeting the trail was officially opened. The signs marking the trail are due to the efforts of David Weeks. The parking area has been enlarged and plans are under discussion for building of a footbridge on the property. The easement is home to a number of animals including fox, deer and wild turkeys. The clearing project proposed last year for the site of the old apple orchard has been completed and the trees and dense shrubs competing with the old apple trees have been cleared. The purpose of the clearing project is to promote wildlife habitat restoration. The clearing of white pine will encourage the growth of grassy patches, thickets and other kinds of plant life that provide ideal habitat for cottontail rabbit, song birds and other species.

There is greater awareness of the importance of the wetlands in Greenland and surrounding towns as development increases. The Commission works towards the goal of balancing the rights of the property owners in Greenland with the protection of our natural resources.

Respectfully submitted,
The Greenland Conservation Commission

MOSQUITO CONTROL COMMISSION 2001

The woods were relatively dry this spring. The winter snow evaporated quickly and April showers were few. For the third year in a row, the snow melt mosquito population growth in roadside ditches, woodland pools and red maple swamps was diminished by the lack of water. The areas which had water were larviced (sprayed).

The salt marshes of Greenland are large and provide ideal habitat for salt marsh mosquito breeding. The drainage ditching done during the depression era eliminated the pool habitat for mosquito-eating minnows. Without these predatory minnows, the salt marshes have required constant attention (annual larviciding) during the spring and summer months to control mosquito growth. This is due to continual flooding from thundershowers and spring tides, which provide an ideal environment for mosquito breeding.

Two salt marsh restoration projects were completed in 2001. The sites were located on NH Fish and Game property at Shaw Creek and Foss Creek. Both will provide long-term mosquito control as well as provide valuable habitat for fish and wildlife. It is anticipated that the restored salt marshes will not

require mosquito control applications (larviciding) in the future. To date, 44.6 acres of the town's 168.6 acres of salt marsh have been restored.

The West Nile Virus (WNV) was present in the seacoast in 2001. A dead crow was found in Hampton which tested positive for the presence of WNV. Dover had three positive dead birds and a mosquito pool which was infected with WNV. It is disheartening that the native seacoast mosquito populations became carriers of WNV in 2001. The number of different species capable of vectoring, or carrying, WNV has grown in the northeast and now includes our salt marsh mosquito. The Center of Disease Control in Atlanta advises that mosquito populations should be substantially reduced during WNV outbreaks.

West Nile Virus (WNV) will likely become endemic to the seacoast area and occur in Greenland in the near future. We have adapted our program to control mosquitoes in catch basins and other habitats conducive to breeding the mosquito species known to vector WNV. We have developed an emergency plan for more extensive mosquito population control should a WNV outbreak occur. We have requested the necessary permits so that the plan can be enacted quickly, if necessary, at a community level.

Mosquito Control Commission

REPORT of the BUILDING INSPECTOR 2001

The building department experienced a considerable amount of growth during the past year. This expanded activity is attributed to the continued growth of the New Hampshire Seacoast area, a renewed commercial interest in the community and a desire by local residents to expand and modernize their homes.

Some major projects undertaken during 2001 include: assisting with a wetlands restoration project; investigating low water pressure in the public water system; addressing legal issues and reviewing and updating Greenland's Building Regulations.

Approximately 285 septic system test pits were witnessed from April to December 2001.

Office hours are posted in the Town Hall lobby, however due to occasional scheduling conflicts the posted office hours can vary. Please do not hesitate to make an appointment to assure my availability.

Activity of Interest:

Single Family Homes	21
Major Renovations, Additions	52
Garages	8
New Commercial Buildings	9
Commercial Renovations	4
Outbuildings	19
Demolitions	3
Roofs	31
Siding	11
Signs	13

Respectfully Submitted,

Robert A. Cushman

Building Inspector/Code Enforcement Official

Recycling Committee

This was Greenland's tenth year of recycling, and the first without Rich Carlin at its helm. Rich not only was in charge for 9 1/2 years, but also chaired the advisory committee that studied the feasibility of recycling in 1991 and then recommended the form our town adopted and has continued ever since. He ran the program with grace, good will and impeccable discipline, and we are most grateful. It should surprise no one that it has taken three people to replace Rich: Kari and Jeff Grimes and Adele Wick.

Greenland pays CoastLine Waste and N.E. Bouffard Company to pick up our recyclables the first and third Saturdays of every month and Material Recovery Facility (MRF) to recycle them. On both Saturdays, by the Town Hall, we accept commingled plastics #1 and #2, glass of all colors, aluminum and steel, caps and tops removed, label not. On the first Saturday only, we also collect newspapers. Volunteers work two-hour shifts, and we are open for business from 8:00 to 12:00, rain, snow, sleet or sunshine. CoastLine/Bouffard charges \$30 per ton of commingled recyclables (with a one-time charge of \$32) and an initial \$10 per ton, later \$15 per ton of newspapers.

The totals for 2001 follow. Greenlanders pulled 32.06 tons (range 0.39-2.78) of commingled recyclables out of the waste stream at a total cost of \$4,644.26 -- \$3,680 to CoastLine/Bouffard and \$964.26 to MRF. We also recycled 40.36 tons (range 2.21-5.08) of newspaper, at a total cost of \$2,488.40 -- \$1,920 to CoastLine/Bouffard and \$568.40 to MRF. Total Gross expenses for the year are

therefore \$7,123.66. Paying for the containers and their transport is clearly our major expense, and it's unfortunate that they aren't always full.

The net cost, of course, is markedly lower, but still positive. Had these recyclables instead gone to the Town's transfer station, those bills would have increased by \$4,127.94 (72.40 tons X \$57 per ton), so our program had a net cost of \$3,004.72.

The story doesn't end here, however. Most Greenlanders have collected their aluminum cans (for mostly soda and beer, emphatically not cat food) separately. As long as anyone can remember, the tireless and self-sacrificing Carl Mueller has worked the 10-12 shifts ten months of every year, bringing these cans to his garage, crushing them (roughly, a two hour job), and driving them to Maine to exchange them for cash. Charging just a pittance for gasoline, and nothing for time, Carl garners some \$1,000 a year, all donated to the Friends of the Library, who then buy museum passes (*inter alia*, to the Museum of Science, the Children's Museum, and the New England Aquarium) for general town use. Reduced by this significant cash return, but not by the tonnage thus removed from the waste stream, net recycling costs then fall to less than \$2,000 a year, or \$1 - \$2 per household.

Kari, Jeff and Adele have all enjoyed volunteering for this program. It's a splendid way to meet fellow Greenlanders, almost all of whom come through with great cheer; the greatest benefit of all, however, has been getting to know Carl.

**State of New Hampshire
Bureau of Vital Records and Health Statistics**

**RESIDENT BIRTH REPORT
01/01/2001 - 12/31/2001**

--GREENLAND--

SFN	Child's Name	Date of Birth	Place of Birth	Father's Name	Mother's Name
2001000106	LOCANDRO, EMILY ANNE	01/03/2001	PORTSMOUTH, NH	LOCANDRO, WILLIAM	LOCANDRO, MICHELLE
2001000022	REMICK, ASHLEY KENDALL	01/03/2001	CONCORD, NH	REMICK, DEAN	REMICK, DEANNA
2001000301	KAYA, AYDIN MUHAMMED	01/04/2001	EXETER, NH	KAYA, KERIM	KAYA, BELINDA
2001000298	KAYA, TANER KERIM	01/04/2001	EXETER, NH	KAYA, KERIM	KAYA, BELINDA
2001180001	LEPINE, KYLA SHAWNA	01/08/2001	YORK, ME	LEPINE, DALE	LEPINE, ALANA
2001000548	TAYLOR, ERICA NICOLE LIGHTNER	01/18/2001	PORTSMOUTH, NH	TAYLOR, PAUL	TAYLOR, CINDY
2001001216	KAYARIAN, NED FULLER	01/26/2001	PORTSMOUTH, NH	KAYARIAN, DAVID	BIVONA, KATHRYN
2001001488	MACGOWN, THOMAS DOUGLAS	02/04/2001	EXETER, NH	MACGOWN, CLINTON	MACGOWN, DONNA
2001002329	HUNKINS, CLARA PEARL	02/16/2001	PORTSMOUTH, NH	HUNKINS, MICHAEL	HUNKINS, DONNA
2001002130	HUNKINS, ELLIE MACKENZIE	02/16/2001	PORTSMOUTH, NH	HUNKINS, MICHAEL	HUNKINS, DONNA
2001002139	HAMILTON, TRISTAN SEAN	02/21/2001	PORTSMOUTH, NH	HAMILTON, ROBERT	HAMILTON, HEIDI
2001002314	SHUPE, SARAH MARIE	02/24/2001	PORTSMOUTH, NH	SHUPE, WILLIAM	SHUPE, JENNIFER
2001002032	CAROLAN, MELANIE MARIE	03/02/2001	WINCHESTER, MA	CAROLAN, BRIAN	CAROLAN, NADINE
2001200244	VARGA, EMILY ROSE	03/06/2001	NEWBURYPORT, MA, MA	VARGA, STEPHEN	VARGA, DIANA
2001002801	CREAMER, SYDNEY PAIGE	03/14/2001	PORTSMOUTH, NH	CREAMER, DAVID	CREAMER, SHARON
2001003327	STONE, CONNOR PATRICK	03/15/2001	PORTSMOUTH, NH	STONE, SEAN	STONE, COURTNEY
2001002687	DANIELSON, ELIZABETH CLAIRE	03/16/2001	EXETER, NH	DANIELSON, ERIK	DANIELSON, KATE
2001200301	BUNNELL, SOPHIE ISABELLE	03/22/2001	BOSTON, MA	BUNNELL, RANDY	SHEARMAN BUNNELL, AMY
2001003719	MCCOOK, ELIZABETH MARGARET	04/08/2001	PORTSMOUTH, NH	MCCOOK, PETER	MCCOOK, JULIE
2001003735	HANSEN, KATHERINE MICHELLE	04/11/2001	PORTSMOUTH, NH	HANSEN, ANDREW	HANSEN, SHERRY
2001004274	RAFTOPOULOS, LEXA CHRISTINE	04/22/2001	PORTSMOUTH, NH	RAFTOPOULOS, DEAN	RAFTOPOULOS, CHRISTINE
2001180029	SARGENT, JANNA MARIE	04/25/2001	PORTLAND, ME	SARGENT, MATTHEW	SARGENT, MICHELLE
2001004656	MCDONOUGH, JOHN ROBERT	04/26/2001	PORTSMOUTH, NH	MCDONOUGH, ROBERT	MCDONOUGH, MARY

State of New Hampshire
Bureau of Vital Records and Health Statistics
RESIDENT BIRTH REPORT
01/01/2001 - 12/31/2001
--GREENLAND--

SFN	Child's Name	Date of Birth	Place of Birth	Father's Name	Mother's Name
2001004664	DUBE, LAUREN ROSE	04/27/2001	PORTSMOUTH, NH	DUBE, ROBIE	DUBE, CYNTHIA
2001004666	PELLERIN, EVA	04/30/2001	PORTSMOUTH, NH	PELLERIN, CHRISTOPHER	PELLERIN, LESLEY
2001005978	VIGUE, ABIGALE LISA	06/09/2001	PORTSMOUTH, NH	VIGUE, MICHAEL	VIGUE, JODI
2001007278	GALLO, SARAH REA	07/12/2001	DOVER, NH	GALLO, JONATHAN	GALLO, NICOLE
2001008289	TRITES, CAMERON MICHAEL	08/01/2001	PORTSMOUTH, NH	TRITES, MICHAEL	TRITES, SUZANNE
2001009760	BURKE, TEAGAN SHAYE	09/02/2001	EXETER, NH	BURKE, RUDY	BURKE, KATHLEEN
2001009858	PIERCE, COURTNEY PAMELA	09/11/2001	PORTSMOUTH, NH	PIERCE, THOMAS	PIERCE, JENNIFER
2001009909	BARRETT, ZACHARY THOMAS	09/12/2001	PORTSMOUTH, NH	BARRETT, MICHAEL	BARRETT, HEIDI
2001201057	LAURENCE, ABIGAIL THERESA	09/19/2001	BOSTON, MA	LAURENCE, RONALD	LAURENCE, BRIGITTE
2001201115	DESTEFANO, JEREMY CHRISTOPHER	10/03/2001	NEWBURYPORT, MA	DESTEFANO, BRETT	DESTEFANO, CAROL
2001011190	WELTS, CONNOR ROBERT	10/12/2001	EXETER, NH	WELTS, MICHAEL	WELTS, CHRISTINE
2001011733	BLOOM, JACKSON BRADLEY	10/26/2001	EXETER, NH	BLOOM, ANDREW	BLOOM, PAMELA
2001012232	GRIGGS, THEODORE ALEXANDER	11/05/2001	PORTSMOUTH, NH	GRIGGS, PHILIP	GRIGGS, THEA
2001012140	SNOW, SAMANTHA JAYNE	11/05/2001	PORTSMOUTH, NH	SNOW, JERREL	KENNEDY-SNOW, MEGGIN
2001012784	HAGAN, MARK ROBERT	11/08/2001	PORTSMOUTH, NH	HAGAN, STEVEN	HAGAN, AMY
2001012474	TESSIER, SAVANNAH MARIAH	11/14/2001	PORTSMOUTH, NH	TESSIER, RICHARD	TESSIER, TRACY
2001013855	GIRARD, GRACE ELIZABETH	12/17/2001	PORTSMOUTH, NH	GIRARD, ROBERT	GIRARD, JESSICA
2001013946	GLADU, CASEY CHAN	12/28/2001	PORTSMOUTH, NH	GLADU, MATTHEW	GLADU, KAR WAI

State of New Hampshire
Bureau of Vital Records and Health Statistics
RESIDENT MARRIAGE REPORT
01/01/2001 - 12/31/2001
--GREENLAND--

SFN	Groom's Name	Groom's Residence	Bride's Name	Bride's Residence	Town of Issuance	Place of Marriage	Date of Marriage
2001002245	CARLONI, TRAVIS R.	GREENLAND, NH	ATHERTON, MELISSA J.	GREENLAND, NH	GREENLAND	PORTSMOUTH	01/27/2001
2001002244	PERRY, ROSS E.	GREENLAND, NH	BRIDGSON, PAULA-KAY	GREENLAND, NH	GREENLAND	GREENLAND	04/19/2001
2001001680	GREEN, LAWRENCE E.	HAMPTON, NH	LAMPREY, CHERYL A.	GREENLAND, NH	PORTSMOUTH	PORTSMOUTH	04/28/2001
2001006115	LUNNEHAN, JOSEPH J.	HAMPTON FALLS, NH	THOMPSON, SWAH E.	GREENLAND, NH	HAMPTON FALLS	HAMPTON	05/19/2001
2001004984	JAMES, RUSSELL S.	GREENLAND, NH	MCPARLIN, DONNA M.	GREENLAND, NH	GREENLAND	GREENLAND	05/27/2001
2001005011	RICH, JAMES B.	GREENLAND, NH	HORNE, TANYA L.	GREENLAND, NH	GREENLAND	GREENLAND	04/02/2001
2001004986	HOLMES, BENNETT W.	RYE, NH	CLOUTER, CHRISTY A.	GREENLAND, NH	GREENLAND	GREENLAND	04/16/2001
2001005012	CARTER, DOUGLAS F.	GREENLAND, NH	SEARS, ANGELA Y.	EXETER, NH	GREENLAND	GREENLAND	04/16/2001
2001003049	MULLIKIN, DONALD E.	GREENLAND, NH	GENIMAFAS, VICKI	GREENLAND, NH	PORTSMOUTH	PORTSMOUTH	04/16/2001
2001005142	ALTMAN, LOUIS G.	GREENLAND, NH	PRUSZENSKI, AMY D.	RYE, NH	NEW CASTLE	NORTH HAMPTON	04/17/2001
2001004985	THORPE, CHRISTOPHER R.	DAYTONA BEACH, FL	PORTER, KRISTAN A.	GREENLAND, NH	GREENLAND	PORTSMOUTH	04/22/2001
2001003194	WILLBERG, MICHAEL G.	GREENLAND, NH	HIGGINS, RACHEL A.	PORTSMOUTH, NH	PORTSMOUTH	PORTSMOUTH	04/23/2001
2001004987	VINCENT, MICHAEL J.	GREENLAND, NH	DURKIN, PATRICIA A.	GREENLAND, NH	GREENLAND	GREENLAND	04/24/2001
2001003473	SUTTON, PHILIP J.	GREENLAND, NH	LAPANNE, JESSICA E.	NASHUA, NH	NASHUA	EXETER	04/30/2001
2001003720	GRIMES, JEFFREY P.	GREENLAND, NH	DANIELSON, KARI L.	GREENLAND, NH	RYE	RYE	07/06/2001
2001004206	MURPHY, THOMAS J.	GREENLAND, NH	STIPPEL, LAURIE A.	GREENLAND, NH	PORTSMOUTH	PORTSMOUTH	07/21/2001
2001006571	HAUPIN, ERICK J.	GREENLAND, NH	CHRISTENSEN, CHELSEI A.	GREENLAND, NH	GREENLAND	MOULTONBOROUGH	08/04/2001
2001006573	GOEDEKE, BRIAN J.	GREENLAND, NH	POINDESTER, KELLY S.	GREENLAND, NH	GREENLAND	RYE	09/21/2001
2001006572	CONLIN, THOMAS E.	GREENLAND, NH	WITKOP, BROOKE A.	GREENLAND, NH	GREENLAND	PORTSMOUTH	09/22/2001
2001010161	MARSHALL, XON R.	GREENLAND, NH	BOSI, KRISTIN	GREENLAND, NH	GREENLAND	GREENLAND	11/03/2001
2001010162	RAIMIE, BROOKS A.	GREENLAND, NH	CANNON, NANCY M.	GREENLAND, NH	GREENLAND	RYE	11/04/2001
2001010163	FOSTER, DEBOR A.	STRATHAM, NH	POKORNY, SHELLEY L.	GREENLAND, NH	GREENLAND	GREENLAND	12/15/2001

State of New Hampshire
Bureau of Vital Records and Health Statistics
RESIDENT DEATH REPORT
01/01/2001 - 12/31/2001

--GREENLAND--

SFN	Decedent's Name	Date of Death	Place of Death	Father's Name	Mother's Maiden Name
2001000399	BEATTIE, JAMES B.	01/13/2001	GREENLAND, NH	BEATTIE, JAMES	HORNE, ELEANOR
2001000651	ROBERGE, ROBERT S.	01/23/2001	GREENLAND, NH	ROBERGE, ERNEST	KRAJEWSKI, JOSEPHINE
2001180003	GIRARDIN, CHRISTOPHER P.	02/09/2001	PORTLAND, ME	GIRARDIN, SIDNEY	PHILLIPPI, SUSAN
2001001740	LYON, J V.	03/03/2001	GREENLAND, NH	LYON, HERBERT	HEATH, GRACE
2001001812	BRISTOL, MADELINE E.	03/05/2001	PORTSMOUTH, NH	MARCY, CHARLES	DEBOS, MABEL
2001002260	LEWIS, THURSTON F.	03/21/2001	LEBANON, NH	LEWIS, THURSTON	GREENE, ELVA
2001002832	BARRESTI, IRENE J.	04/12/2001	PORTSMOUTH, NH	WERNER, RALPH	MELENDY, MARGARET
2001004112	SWEET, WILLIAM J.	05/31/2001	GREENLAND, NH	SWEET, ERNEST	PERKINS, PRISCILLA
2001004505	THIBEAULT, BETTE J.	06/12/2001	GREENLAND, NH	TAYLOR, ALBERT	JORDAN, RUTH
2001007282	LAGRANGE, WILLIAM D.	09/29/2001	MANCHESTER, NH	LAGRANGE, WILLIAM	SULLIVAN, ANNA
2001007382	SAVASTANO, MARGARET A.	10/02/2001	GREENLAND, NH	SAVASTANO, JAMES	MORLEY, JOAN
2001008249	FITZGERALD, THEODORE L.	11/03/2001	PORTSMOUTH, NH	FITZGERALD, SAMUEL	STOBART, ANNIE
2001009631	HAMILTON, AGNES K.	12/22/2001	EXETER, NH	HAMILTON, ANDREW	PROVENCHER, AGNES

2002

TOWN WARRANT

TOWN BUDGET



TOWN WARRANT 2002
THE STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Greenland in the County of Rockingham in said State qualified to vote in Town affairs:

You are hereby notified to meet at the Greenland Central School in said Greenland on Tuesday, the Twelfth day of March next at eight of the clock in the forenoon to act upon the following subjects:

ABSENTEE BALLOTS FOR ARTICLE 1 ARE
AVAILABLE FROM THE TOWN CLERK DURING
REGULAR OFFICE HOURS, OR MAY BE
REQUESTED BY MAIL.

Article 1: To choose all necessary Town Officers for the year ensuing and to cast your ballot on the following questions:

BUILDING CODE AMENDMENTS

QUESTION #1 - Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Greenland Building Code as follows:

Building permits: Amend the requirements of Section 1 and 2 of the Greenland Building Code regarding the requirements for obtaining building permits. (A full copy of these changes is on file with the Town Clerk and will be posted with the warrant.)

QUESTION #2 - Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Greenland Building Code as follows:

Septic Systems: Amend Section 3 of the Greenland Building Code regarding the standards and requirements for septic systems. (A full copy of these changes is on file with the Town Clerk and will be posted with the warrant.)

QUESTION #3 - Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Greenland Building Code as follows:

Fees: Amend Section 5 of the Greenland Building Code regarding building permit fees. (A full copy of these changes is on file with the Town Clerk and will be posted with the warrant.)

QUESTION #4 - Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Greenland Building Code as follows:

Building Inspector: Amend Section 8 of the Greenland Building Code modifying the process for hiring of the building inspector. (A full copy of these changes is on file with the Town Clerk and will be posted with the warrant.)

ZONING AMENDMENTS

QUESTION #5 - Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Greenland Zoning Ordinance as follows:

Definitions: Amend or add definitions for the following terms: "ALTER/ALTERATION" (Section 2.3); "DUPLEX" (Section

2.18); "DWELLING UNIT" (Section 2.20); "IMPERMEABLE SUBSTRATUM LAYER (Section 2.25.A); and "REPAIR" (Section 2.42.A) (A full copy of these changes is on file with the Town Clerk and will be posted with the warrant.)

QUESTION #6 - Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Greenland Zoning Ordinance as follows:

Site Review Requirements: Add the following new section: 3.7.2.8 All home occupations will require Site Plan Review unless waived by the Greenland Building Inspector. See Occupancy/Use Permit section, this ordinance.

QUESTION #7 - Are you in favor of the adoption of Amendment No. 7 as proposed by the Planning Board for the Greenland Zoning Ordinance as follows:

Signs: Amend Section 6.2.5 to change the definition of a temporary sign from six(6) months to thirty (30)days; amend Section 6.5.2 to allow the Building Inspector instead of the Planning Board to grant extensions for certain types of permitted signs; amend Section 6.7 to exempt temporary signs from fee requirements but not permit requirements.

QUESTION #8 - Are you in favor of the adoption of Amendment No. 8 as proposed by the Planning Board for the Greenland Zoning Ordinance as follows:

Site Lighting: (Section 6.3.2(a) requiring all sign illumination to be above the sign using fully shielded

light fixtures. (A copy of these changes is on file with the Town Clerk and will be posted with the warrant.)

QUESTION #9 - Are you in favor of the adoption of Amendment No. 9 as proposed by the Planning Board for the Greenland Zoning Ordinance as follows:

Occupancy/Use Permit: Amend Section 13.1.2 to require the issuance of an Occupancy Permit for all new home occupations and all nonresidential changes of use or changes from residential to nonresidential occupancy and to require Site Plan Review for such changes; amend Section 13.1.3 to limit its application to "nonresidential" uses and amend Section 13.2.2 to reference the posted fee schedule. (A full copy of these changes is on file with the Town Clerk and will be posted with the warrant.)

QUESTION #10 - Are you in favor of the adoption of Amendment No. 10 as proposed by the Planning Board for the Greenland Zoning Ordinance as follows:

Restorations: Amend Section 14.2 by striking out the first sentence in this section and substituting the following: A nonconforming use may be restored provided it involves no extension of the nonconforming use. (No changes to remaining paragraph).

QUESTION #11 - Are you in favor of the adoption of Amendment No. 11 as proposed by the Planning Board for the Greenland Zoning Ordinance as follows:

Wetlands Ordinance: Add the following:
ARTICLE VIII Wetland Conservation Areas
and renumber the existing articles. This article is intended to guide the use of use areas of land with extended periods of high water tables and to accomplish various purposes specified in the ordinance. The Wetlands Conservation District is defined and described, and the ordinance provides for an appeal of its boundaries. The ordinance establishes wetlands buffers and lists the uses that are permitted within the Wetlands Conservation District including the buffers. It further provides that conditional use permits may be granted by the Planning Board for certain uses within the district and its buffers. Special Exceptions may be granted under this ordinance by the Zoning Board of Adjustment if certain conditions are met. (A full copy of these changes is on file with the Town Clerk and will be posted with the warrant.)

QUESTION #12 - Are you in favor of the adoption of Amendment No.12 as proposed by the Planning Board for the Greenland Zoning Ordinance as follows:

Commercial District: Amend Appendix A: Zoning District Description, Zone Two. Commercial District(second paragraph)by describing the property by referencing Tax Map U-4, Lots 3,4,29 and 30, rather than by reference to the names of the prior lot owners. (A full copy of these changes is on file with the Town Clerk and will be posted with the warrant.)

QUESTION #13 - Are you in favor of the adoption of the following amendment to the Greenland Zoning Ordinance. Submitted by petition of Alan Eves and others.

The amendment by petition is as follows:

Are you in favor of amending Section 3.6 of the Town of Greenland Zoning Ordinance entitled "Table of Uses" by adding 3.6.A entitled "RESIDENTIAL USES" the following "7. Pet Day Care, with a minimum lot size of 3 acres." Which use would be permitted in the residential district and commercial district and would not be permitted in the industrial district.

NOT RECOMMENDED BY THE PLANNING BOARD

ELDERLY EXEMPTION

QUESTION #14 - "Shall we modify the elderly exemptions from property tax in the Town of Greenland based on assessed value, for qualified taxpayers, to be as follows: for a person 65 years of age up to 75 years \$55,000; for a person 75 years of age up to 80 years \$75,000; for a person 80 years of age or older \$95,000. To qualify, the person must have been a New Hampshire resident for at least 5 years. In addition, the taxpayer must have a net income of not more than \$24,000 or if married, a combined net income of less than \$36,000 and own net assets not in excess of \$85,000 excluding the value of the person's residence."

Article 2: To hear the report of the Town Clerk on the results of your ballot in the election of Town Officers.

DISCUSSION AND ACTION ON OTHER ARTICLES IN THE WARRANT WILL TAKE PLACE AT GREENLAND CENTRAL SCHOOL ON SATURDAY, MARCH 16, 2002 IN THE FORENOON BEGINNING AT 10:00.

Passage of this article shall override the 10 percent limitation imposed on this appropriation due to the non-recommendation of the budget committee.

ARTICLE 3: To see if the town will vote to raise and appropriate the sum of \$750,000.00 [seven hundred fifty thousand dollars] for the purchase of land, and the construction and original equipping of a new police station for the town, and to authorize the issuance of not more than \$300,000.00 [three hundred thousand dollars] in bonds or short term notes in accordance with the provisions of the Municipal Finance Act [RSA 33] and authorize the Municipal Officials to raise and negotiate such bonds or notes and to determine the rate of interest thereon; furthermore to authorize the withdrawal of \$348,000.00 [three hundred forty eight thousand dollars] from the capital reserve fund created for this purpose; furthermore to have \$102,000.00 [one hundred and two thousand dollars] to come from general taxation.

2/3 BALLOT VOTE REQUIRED
NOT RECOMMENDED BY THE SELECTMEN
NOT RECOMMENDED BY THE BUDGET COMMITTEE

Article 4: To see if the town will vote to raise and appropriate the sum of \$750,000.00 [seven hundred fifty thousand dollars] For the purchase of land, and the construction and original equipping of a new police station, and to authorize the withdrawal of

\$348,000.00 [three hundred forty eight thousand dollars] from the capital reserve fund created for that purpose. The balance of \$402,000.00 [four hundred two thousand dollars] is to come from general taxation.

**RECOMMENDED BY THE SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

IF ARTICLE 3 OR 4 PASSES IT IS THE INTENT OF THE SELECTMEN TO ASK TOWN MEETING TO PASS OVER ARTICLE 6 AND 7.

Article 5:To see if the town will vote to raise and appropriate the sum of \$1,668,454.00 (one million six hundred sixty eight thousand, four hundred fifty four dollars) which represents the operating budget. Said sum does not include special warrant articles addressed.

**RECOMMENDED BY THE SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

Article 6:To see if the town will vote to raise and appropriate the sum of \$160,000.00 [one hundred sixty thousand dollars] to purchase 1.58 acres of land, more or less, for future town use, said land is shown on tax map U-5-15.

**RECOMMENDED BY THE SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

Article 7:To see if the town will vote to raise and appropriate the sum of \$27,000.00 [twenty seven thousand dollars] to pay for the architectural, survey, and engineering fees incurred to date for the new Police Station.

**RECOMMENDED BY THE SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

Article 8:To see if the town will vote to raise and appropriate the sum of \$29,300.00 [twenty nine thousand three hundred dollars] for the purpose of commencing residential curb-side pick-up of residential municipal solid waste in the town.

**RECOMMENDED BY THE SELECTMEN
NOT RECOMMENDED BY THE BUDGET COMMITTEE**

Article 9:To see if the town will vote to authorize the selectmen to grant a discount on the payment of property taxes. The discount rate to be 3% if paid within 21 days of the "Bill Date" on the property tax bill. "Bill Date" will be day number one.

Article 10:To see if the town will vote to rescind the requirement that all property values be published every five years in the Town Report. All property values are posted on the internet at VISIONAPPRAISAL.COM and are updated at least quarterly.

Article 11:To see if the town will vote to adopt the provisions of RSA 41:14-a: Acquisition or Sale of Land, Buildings or Both.

I. If adopted in accordance with RSA 41:14-c,

the selectmen shall have the authority to acquire or sell land, buildings, or both; provided, however, they shall first submit any such proposed acquisition or sale to the planning board and to the conservation commission for review and recommendation by those bodies, where a board or commission or both, exist. After the selectmen receive the recommendation of the planning board and the conservation commission, where a board or commission or both exist, they shall hold 2 public hearings at least 10 but not more than 14 days apart on the proposed acquisition or sale; provided however, upon the written petition of 50 registered voters presented to the selectmen, prior the selectmen's vote, according to the provisions of RSA 39:3, the proposed acquisition or sale shall be inserted as an article in the warrant for the town meeting. The selectmen's vote shall take place no sooner then 10 days nor later than 14 days after the second public hearing which is held.

II. The provisions of this section shall not apply to the sale of and the selectmen have no authority to sell:

(a) Town-owned conservation land which is managed and controlled by the conservation commission under the provisions of RSA 36-A.

(b) Any part of a town forest under established under RSA 31:110 and managed under RSA 31:112.

(c) Any real estate that has been given, devised, or bequeathed to the town for charitable or community purpose.

Article 12:To see if the town will vote to raise and appropriate a sum not to exceed \$25,000.00 [twenty five thousand dollars] to conduct a feasibility study and an initial architectural study regarding the construction of a new or expanded library.

**NOT RECOMMENDED BY THE SELECTMEN
NOT RECOMMENDED BY THE BUDGET COMMITTEE**

Article 13:To see if the town will vote to raise and appropriate the sum of \$1.00 [one dollar] to enter into a lease/purchase agreement with John Chick for a 5 [five] year duration. Town to have the option of purchasing approximately 16 [sixteen] acres of Chick land for \$325,000.00 [three hundred twenty-five thousand dollars]. A future town meeting will decide whether or not to exercise the option and fund said purchase; furthermore to see if the town will vote to raise and appropriate the sum of \$3,500.00 [three thousand five hundred dollars] to survey a lot of approximately 4 [four] acres that will remain with John Chick. Land shown on Greenland Tax Maps as map U-3 lot 8.

**RECOMMENDED BY THE SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

Article 14:To see if the Town will vote to appropriate the sum of \$18,500 [eighteen thousand five hundred dollars] for the purpose of constructing a Remembrance Park on Town property, by raising \$9,000.00 [nine thousand dollars] from general taxation and by appropriating \$9,500.00 [nine thousand five hundred dollars] from unreserved fund balance. **NOTE:** The Selectmen sold the two

old cannons for \$9,500.00.

**RECOMMENDED BY THE SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

Article 15:To see if the town will vote to raise and appropriate the sum of \$27,699.00 [twenty seven thousand six hundred ninety nine dollars] to purchase a new rescue truck for the Greenland Volunteer Fire Department.

**RECOMMENDED BY THE SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

Article 16:To see if the town will vote to establish a capital reserve fund under the provisions of RSA 35:1 for the purpose of funding the purchase of a new fire truck for Greenland Volunteer Fire Department, and to raise and appropriate the sum of \$25,000.00 [twenty five] thousand dollars to be placed in the fund for 2002, and to designate the Selectmen as agents to expend said funds only after a vote of an annual town meeting or a special town meeting.

**RECOMMENDED BY THE SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

Article 17:To see if the town will vote to raise and appropriate the sum of \$25,000.00 [twenty five thousand] dollars to purchase and equip a highway truck for plowing of snow, and salting and sanding of Town roads. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the truck is purchased or by December 31, 2004, whichever is sooner.

**RECOMMENDED BY THE SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

Article 18:To see if the town will vote to appropriate a sum not to exceed \$36,000 [thirty six thousand dollars] for the purpose of continuing restoration of Salt Marshes in the Town of Greenland and further to raise 18,000 [eighteen thousand dollars] for this purpose, with the balance to come from matching funding. This article is dependent upon matching funding, equipment and/or in kind services from private, state and/or federal sources. Likely sources include but are not limited to the U.S.Fish & Wildlife Service & Ducks Unlimited, Inc. or another source.If funding is not forthcoming project will be dropped.

**RECOMMENDED BY THE SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

Article 19:To see if the town will vote to raise and appropriate the sum of \$26,100.00 [twenty six thousand one hundred dollars] for the completion and original equipping of the new soccer and softball recreational fields off from Greenland Well Road and located on town property.

**RECOMMENDED BY THE SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

Article 20:To see if the town will vote to raise and appropriate the sum of \$2,000.00 [two thousand dollars] to be contributed to the Coalition Communities seeking to eliminate the statewide property tax.

RECOMMENDED BY THE SELECTMEN

RECOMMENDED BY THE BUDGET COMMITTEE

Article 21:To see if the town will vote to raise and appropriate the sum of \$20,000.00 [twenty thousand dollars] for the purpose of contributing to the widening of Post Road and creating 4 [four] foot shoulders for bicycle use. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the shoulders are built or by December 31, 2005. This article is dependent upon matching funding and additional funding from federal, state and municipal sources sufficient to undertake this project.

**RECOMMENDED BY THE SELECTMEN
NOT RECOMMENDED BY THE BUDGET COMMITTEE**

Article 22:To see if the Town will vote to raise and appropriate a sum not to exceed \$2,000.00 [two thousand dollars] to contribute toward a study of the sustainability of ground water resources in the seacoast region of New Hampshire by the United States Geological Survey.

**RECOMMENDED BY THE SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

Article 23:To see if the town will vote to raise and appropriate the sum of \$25,000.00 [twenty five thousand dollars] to be added to the capital reserve fund established by 2001 Town Meeting for the purchase of conservation land and/or easements for the town.

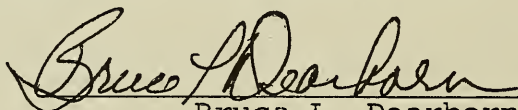
**RECOMMENDED BY THE SELECTMEN
RECOMMENDED BY THE BUDGET COMMITTEE**

Article 24:To see if the town will vote to authorize the Selectmen, Planning Board

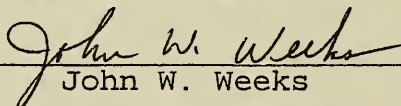
Chairman and Road Agent to accept as town roads any road which maybe completed during the year, has been approved by the planning board, constructed in accordance with the required specifications and approved as to construction by the road agent (or his designee) and as to which the land on which such roads are located is fully deeded to the town. Such approval by the Board of Selectmen, Planning Board Chairman and the Road Agent shall be recorded with the Town Clerk.

Article 25: To take any other action that may legally come before the meeting.

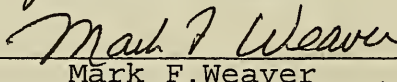
Given under our hands and seal the 23rd day of February, the year of our Lord two thousand and two.



Bruce L. Dearborn

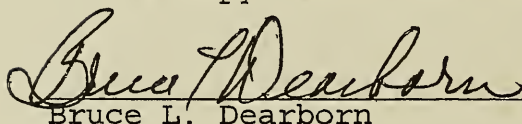


John W. Weeks

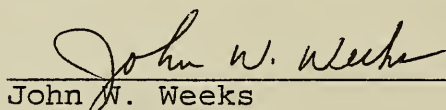


Mark F. Weaver

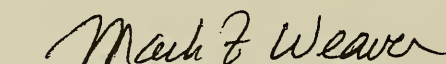
A true copy of Warrant - attest:



Bruce L. Dearborn



John W. Weeks



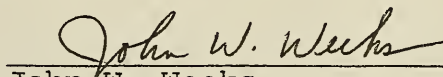
Mark F. Weaver

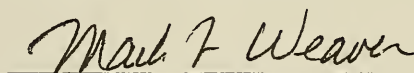
Mark F. Weaver
Selectmen, Greenland, NH

FEBRUARY 25th, 2002

WE HEREBY CERTIFY THAT WE GAVE NOTICE TO THE INHABITANTS WITHIN NAMED TO MEET AT THE TIME AND PLACE AND FOR THE PURPOSE WITHIN MENTIONED, BY POSTING UP AN ATTESTED COPY OF THE WITHIN WARRANT AT THE PLACE OF MEETING WITHIN NAMED, AND A LIKE COPY AT THE **GREENLAND TOWN OFFICE & GREENLAND POST OFFICE** BEING A PUBLIC PLACE IN SAID TOWN, ON THE 25th DAY OF FEBRUARY, 2002.


Bruce L. Dearborn


John W. Weeks


Mark F. Weaver
Selectmen of Greenland, NH

NOTES

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397



BUDGET OF THE TOWN/CITY

OF: GREENLAND, NH

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 2002 to December 31, 2002

or Fiscal Year From _____ to _____

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list the entire budget in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the town clerk, and a copy sent to the Department of Revenue Administration at the above address.

We Certify This Form Was Posted on (Date): _____

BUDGET COMMITTEE

Please sign in ink.

Charles H. Cummings Jr.
John W. Welch
Michael D. [unclear]

Lois S. Mills
Kudie Bergeron

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

123456789									
ACCT. #	PURPOSE OF APPROPRIATIONS (RSA 32:3, V)	WARR. ART. #	Appropriations		Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS ENSUING FISCAL YEAR		BUDGET COMMITTEE'S APPROPRIATIONS ENSUING FISCAL YEAR	
			Approved by DRA	Approved by DRA		RECOMMENDED	NOT RECOMMENDED	RECOMMENDED	NOT RECOMMENDED
GENERAL GOVERNMENT									
4130-4139	Executive		88,109	96,315		88,413		85,248	3,165
4140-4149	Election, Reg. & Vital Statistics		36,195	34,599		40,560		40,560	
4150-4151	Financial Administration		85,661	77,611		52,049		51,549	500
4152	Revaluation of Property		-0-	-0-		-0-		-0-	
4153	Legal Expense		29,000	39,000		39,000		39,000	
4155-4159	Personnel Administration		49,061	51,329		56,131		56,131	
4191-4193	Planning & Zoning		15,110	10,292		13,660		13,660	
4194	General Government Buildings		32,475	34,470		41,550		41,550	
4195	Cemeteries		13,660	11,755		13,660		13,660	
4196	Insurance		53,260	37,944		45,170		45,170	
4197	Advertising & Regional Assoc.		5,584	5,411		5,527		5,527	
4199	Other General Government		14,500	90,324		11,500		11,500	
PUBLIC SAFETY									
4210-4214	Police		434,780	440,095		489,002		480,802	8,200
4215-4219	Ambulance		7,700	7,709		8,900		8,000	900
4220-4229	Fire		66,280	65,109		72,820		70,610	2,210
4240-4249	Building Inspection		20,010	31,693		35,810		35,810	
4250-4259	Emergency Management		1,500	107		1,000		1,000	
4299	Other (Including Communications)		-0-	-0-		-0-		-0-	
AIRPORT/AVIATION CENTER									
4301-4309	Airport Operations		-0-	-0-		-0-		-0-	
HIGHWAYS & STREETS									
4311	Administration		15,010	15,652		14,910		13,920	990
4312	Highways & Streets		254,760	258,422		220,260		220,260	
4313	Bridges		-0-	-0-		-0-		-0-	

1	2	3	4	5	6	7	8	9
ACCT. #	PURPOSE OF APPROPRIATIONS (RSA 32.3.V)	WARR. ART. #	APPROPRIATIONS Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS RECOMMENDED	ENSUING FISCAL YEAR NOT RECOMMENDED	BUDGET COMMITTEE'S APPROPRIATION RECOMMENDED	ENSUING FISCAL YEAR NOT RECOMMENDED
HIGHWAYS & STREETS cont.								
4316	Street Lighting		13,000	12,353	13,000		13,000	
4319	Other		-0-	-0-	-0-		-0-	
SANITATION								
4321	Administration		-0-	-0-	-0-		-0-	
4323	Solid Waste Collection		62,235	67,530	72,010		72,010	
4324	Solid Waste Disposal		151,019	245,640	123,700		123,700	
4325	Solid Waste Clean-up		-0-	-0-	-0-		-0-	
4326-4329	Sewage Coll. & Disposal & Other		-0-	-0-	-0-		-0-	
WATER DISTRIBUTION & TREATMENT								
4331	Administration		-0-	-0-	-0-		-0-	
4332	Water Services		-0-	-0-	-0-		-0-	
4335-4339	Water Treatment, Conveyance & Other		-0-	-0-	-0-		-0-	
ELECTRIC								
4351-4352	Admin. and Generation		-0-	-0-	-0-		-0-	
4353	Purchase Costs		-0-	-0-	-0-		-0-	
4354	Electric Equipment Maintenance		-0-	-0-	-0-		-0-	
4359	Other Electric Costs		-0-	-0-	-0-		-0-	
HEALTH/WELFARE								
4411	Administration		1,300	1,119	1,300		1,300	
4414	Pest Control		33,401	29,787	800		800	
4415-4419	Health Agencies & Hosp. & Other		19,693	19,693	51,283		21,383	29,900
4441-4442	Administration & Direct Assist.		11,950	9,366	11,950		11,450	500
4444	Intergovernmental Welfare Payments		-0-	-0-	-0-		-0-	
4445-4449	Vendor Payments & Other		16,100	13,841	18,100		17,100	1,000

1	2	3	4	5	6	7	8	9
Acct. #	PURPOSE OF APPROPRIATIONS (RSA 32:3.V)	WARR. Prior Year As ART. # Approved by DEA	Appropriations Prior Year As	Actual Expenditures Prior Year	SECTION'S APPROPRIATIONS RECOMMENDED	ENSURING FISCAL YEAR NOT RECOMMENDED	BUDGET COMMITTEE'S APPROPRIATION RECOMMENDED	ENSURING FISCAL YEAR NOT RECOMMENDED
CULTURE & RECREATION								
4520-4529	Parks & Recreation		41,060	37,892	47,250		41,600	5,650
4550-4559	Library		108,423	104,023	119,094		119,094	
4583	Patriotic purposes		550	575	600		600	
4589	Other Culture & Recreation		-0-	-0-	-0-		-0-	
CONSERVATION								
4611-4612	Admin. & Purch. of Nat. Resources		1,960	-0-	2,710		2,710	
4619	Other Conservation		-0-	-0-	-0-		-0-	
4631-4632	REDEVELOPMNT & HOUSING		-0-	-0-	-0-		-0-	
4651-4659	ECONOMIC DEVELOPMENT		-0-	-0-	-0-		-0-	
DEBT SERVICE								
4711	Princ.- Long Term Bonds & Notes		-0-	-0-	-0-		-0-	
4721	Interest-Long Term Bonds & Notes		-0-	-0-	-0-		-0-	
4723	Int. on Tax Anticipation Notes		15,000	-0-	7,500		7,500	
4790-4799	Other Debt Service		-0-	-0-	-0-		-0-	
CAPITAL OUTLAY								
4901	Land		-0-	-0-	-0-		-0-	
4902	Machinery, Vehicles & Equipment	418,8	166,900	128,488	-0-		-0-	
4903	Buildings		-0-	-0-	-0-		-0-	
4909	Improvements Other Than Bldgs.		-0-	-0-	-0-		-0-	
OPERATING TRANSFERS OUT								
4912	To Special Revenue Fund		-0-	-0-	-0-		-0-	
4913	To Capital Projects Fund		-0-	-0-	-0-		-0-	
4914	To Enterprise Fund		-0-	-0-	-0-		-0-	
4939	PAYMENTS TO OTHER GOV'T		2,250	2,105	2,250		2,250	
	Water-							

1	2	3	4	5	6	7	8	9
ACCT.	PURPOSE OF APPROPRIATIONS (RSA 32.3.V)	WARR. ART.#	APPROPRIATIONS Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS ENDING FISCAL YEAR RECOMMENDED	NOT RECOMMENDED	BUDGET COMMITTEE'S APPROPRIATION ENDING FISCAL YEAR RECOMMENDED	NOT RECOMMENDED
OPERATING TRANSFERS OUT cont.								
	Electric-		-0-	-0-	-0-		-0-	
	Airport-		-0-	-0-	-0-		-0-	
4915	To Capital Reserve Fund	5,11	275,000	275,000	-0-		-0-	
4916	To Exp. Tr. Fund-except #4917		-0-	-0-	-0-		-0-	
4917	To Health Maint. Trust Funds		-0-	-0-	-0-		-0-	
4918	To Nonexpendable Trust Funds		-0-	-0-	-0-		-0-	
4919	To Agency Funds		-0-	-0-	-0-		-0-	
SUBTOTAL 1					2,142,496	2,255,249	1,721,469	53,015

If you have a line item of appropriations from more than one warrant article, please use the spaces below to identify the make-up of the line total for the ensuing warrant.

[illegible]

"SPECIAL WARRANT ARTICLES"

Special warrant articles are defined in RSA 32:3, VI, as appropriations 1) in petitioned warrant articles; 2) appropriations raised by bonds or notes; 3) appropriations to a separate fund created pursuant to law, such as capital reserve funds or trusts funds; or 4) an appropriation designated on the warrant as a special article or as a nonlapsing or nontransferable article.

1	2	3	4	5	6	7	8	9
ACCT.	PURPOSE OF APPROPRIATIONS (RSA 32:3, V)	WARR. ART.#	Appropriations Prior Year As Approved by DRA	Actual Expenditures Prior Year	SELECTMEN'S APPROPRIATIONS ENSUING FISCAL YEAR RECOMMENDED	NOT RECOMMENDED	BUDGET COMMITTEE'S APPROPRIATION ENSUING FISCAL YEAR RECOMMENDED	NOT RECOMMENDED
4909								
210	POLICE STATION BOND		-0-	-0-	-0-	750,000	-0-	750,000
219	HIGHWAY TRUCK		-0-	-0-	25,000		25,000	
221	FIRE TRUCK CRF		-0-	-0-	25,000		25,000	
222	BIKE LANES NL		-0-	-0-	20,000		-0-	20,000
225	CONSERVATION CRF		25,000	25,000	25,000		25,000	
223	LIBRARY STUDY				-0-	25,000	-0-	25,000
	SUBTOTAL 2 RECOMMENDED		XXXXXXXXXX	XXXXXXXXXX	95,000	XXXXXXXXXX	75,000	XXXXXXXXXX

"INDIVIDUAL WARRANT ARTICLES"

4909								
211	POLICE STATION				750,000		750,000	
212	POLICE STATION LAND				160,000		160,000	
213	ENGINEERING FEES				27,000		27,000	
214	CURB SIDE PICKUP				29,300			29,300
215	REMEMBRANCE PARK				18,500		18,500	
216	RESCUE TRUCK				27,699		27,699	
217	SALT MARSH				36,000		36,000	
218	FINISH SOCCER FIELDS				26,100		26,100	
220	COALITION COMMUNITIES				2,000		2,000	
224	GROUND WATER STUDY				2,000		2,000	
226	LEASE/PURCHASE LAND				3,501		3,501	
	SUBTOTAL 3 RECOMMENDED		XXXXXXXXXX	XXXXXXXXXX	1,082,100	XXXXXXXXXX	1,052,800	XXXXXXXXXX

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENSUING YEAR
TAXES			XXXXXXXX	XXXXXXXX	XXXXXXXX
3120	Land Use Change Taxes		75,000	361,455	200,000
3180	Resident Taxes		-0-	-0-	-0-
3185	Timber Taxes		10	-0-	10
3186	Payment in Lieu of Taxes		-0-	-0-	-0-
3189	Other Taxes		-0-	-0-	-0-
3190	Interest & Penalties on Delinquent Taxes		13,500	14,136	12,500
	Inventory Penalties		-0-	-0-	-0-
3187	Excavation Tax (\$0.02 cents per cu yd)		-0-	-0-	-0-
3188	Excavation Activity Tax		-0-	-0-	-0-
LICENSES, PERMITS & FEES			XXXXXXXX	XXXXXXXX	XXXXXXXX
3210	Business Licenses & Permits		14,025	16,607	14,025
3220	Motor Vehicle Permit Fees		531,010	697,520	607,010
3230	Building Permits		30,000	63,155	50,000
3290	Other Licenses, Permits & Fees		7,310	11,831	8,010
3311-3319	FROM FEDERAL GOVERNMENT		10	15,108	10
FROM STATE			XXXXXXXX	XXXXXXXX	XXXXXXXX
3351	Shared Revenues		35,000	17,288	10,000
3352	Neale & Rooms Tax Distribution		55,000	83,601	55,000
3353	Highway Block Grant		54,010	54,594	56,610
3354	Water Pollution Grant		-0-	-0-	-0-
3355	Housing & Community Development		-0-	-0-	-0-
3356	State & Federal Forest Land Reimbursement		-0-	-0-	-0-
3357	Flood Control Reimbursement		-0-	-0-	-0-
3359	Other (Including Railroad Tax)		1,150	35,311	570
3379	FROM OTHER GOVERNMENTS		-0-	-0-	-0-
CHARGES FOR SERVICES			XXXXXXXX	XXXXXXXX	XXXXXXXX
3401-3406	Income from Departments		6,570	5,908	6,570
3409	Other Charges		35,100	57,647	45,100
MISCELLANEOUS REVENUES			XXXXXXXX	XXXXXXXX	XXXXXXXX
3501	Sale of Municipal Property		500	10,108	500
3502	Interest on Investments		20,010	50,883	20,010
3503-3509	Other		9,009	35,706	8,215
INTERFUND OPERATING TRANSFERS IN			XXXXXXXX	XXXXXXXX	XXXXXXXX
3912	From Special Revenue Funds		-0-	-0-	-0-
3913	From Capital Projects Funds		-0-	-0-	-0-

1	2	3	4	5	6
Acct#	SOURCE OF REVENUE	WARR. ART.#	Estimated Revenues Prior Year	Actual Revenues Prior Year	ESTIMATED REVENUES ENSUING YEAR
INTERFUND OPERATING TRANSFERS IN cont. XXXXXXXX XXXXXXXX XXXXXXXX					
3914	From Enterprise Funds		-0-	-0-	-0-
	Sewer - (Offset)		-0-	-0-	-0-
3939	REFUNDS		500	252	500
	Electric - (Offset)		-0-	-0-	-0-
	Airport - (Offset)		-0-	-0-	-0-
3915	From Capital Reserve Funds		-0-	-0-	348,000
3916	From Trust & Agency Funds		-0-	-0-	-0-
OTHER FINANCING SOURCES XXXXXXXX XXXXXXXX XXXXXXXX					
3934	Proc. from Long Term Bonds & Notes		-0-	-0-	-0-
	Amts VOTED From F/B ("Surplus")		-0-	-0-	9,500
	Fund Balance ("Surplus") to Reduce Taxes		-0-	-0-	-0-
	TOTAL ESTIMATED REVENUE & CREDITS		887,714	1,531,110	1,452,140

****BUDGET SUMMARY****

	SELECTMEN'S RECOMMENDED BUDGET	BUDGET COMMITTEES RECOMMENDED BUDGET
SUBTOTAL 1 Appropriations Recommended (from page 5)	1,721,469	1,668,454
SUBTOTAL 2 Special Warrant Articles Recommended (from page 6)	95,000	75,000
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 6)	1,082,100	1,052,800
TOTAL Appropriations Recommended	2,898,569	2,796,254
Less: Amount of Estimated Revenues & Credits (from above, column 6)	1,452,140	1,452,140
Estimated Amount of Taxes to be Raised	1,446,429	1,344,114

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: 279,625
 (See Supplemental Schedule With 10% Calculation)

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE

(For Calculating 10% Maximum Increase)

(RSA 32:18, 19, & 32:21)

Revised 2000

VERSION #1: Use if you have no Collective Bargaining Cost Items or RSA 32:21 Water Costs

LOCAL GOVERNMENTAL UNIT: GREENLAND FISCAL YEAR END 2002

	RECOMMENDED AMOUNT
1. Total RECOMMENDED by Budget Comm. (See Posted Budget MS7, 27, or 37)	2,796,254
LESS EXCLUSIONS:	
2. Principle: Long-Term Bonds & Notes	-0-
3. Interest: Long-Term Bonds & Notes	-0-
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b.	-0-
5. Mandatory Assessments	-0-
6. Total exclusions (Sum of rows 2 - 5)	< -0- >
7. Amount recommended less recommended exclusion amounts (line 1 less line 6)	2,796,254
8. Line 7 times 10%	279,625
9. Maximum Allowable Appropriations (lines 1 + 8)	3,075,879

Line 8 is the maximum allowable increase to budget committee's recommended budget. Please enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

NOTES

**ANNUAL REPORTS OF THE
GREENLAND SCHOOL DISTRICT
Greenland, New Hampshire**

Fiscal Year July 1, 2000 to June 30, 2001



MATERIAL INCLUDED IN THIS REPORT

School District Officers
Minutes of the March 8, 2001, District Meeting,
Election of Officers
Treasurer's Report
Superintendent's Report
Greenland Central School Principal's Report
Portsmouth High School Principal's Report
School Statisticals
Census as of September 2001
Perfect Attendance List
Teachers and Staff
Auditor's Report
Salary Share
Data for Greenland's 2001 Portsmouth High School Graduates



SCHOOL DISTRICT OFFICIALS

		<u>Term Expires</u>
SCHOOL BOARD	Skip Baghdoyan	2003
	Lauren Buyak	2002
	Richard Carlin	2003
	James Haslam	2004
	Ann Mayer	2002
MODERATOR.....	Paul Sanderson	2003
CLERK.....	Alison Brackett	2003
TREASURER.....	Frances Thompson	2003
SUPERINTENDENT OF SCHOOLS -- George A. Cushing		

GREENLAND SCHOOL DISTRICT MEETING

March 8, 2001

The Greenland School District Meeting was called to order by Moderator, Paul Sanderson, at 7:05 p.m. at the Greenland Central School, to vote upon District matter. A prayer for the evening was given by Rev. Doug Carter. The Pledge of Allegiance was presented by the Greenland Girl Scout Junior Troop 401: Abbie Rockefeller, Katherine Sodine, Katy Madras, Chelsea Tyler, Rachel Drapcho, Alicia Cresta.

The Moderator then presented the School Board and the Administration.

ARTICLE 1. To hear the reports of agents, auditors, committees, and/or officers theretofore chosen, and pass any vote relating thereto. Moved by Laurin Buyak and seconded by Skip Baghdoyan. Passed by voice vote (as printed).

ARTICLE 2. To see if the Greenland School District will vote to raise and appropriate \$4,727,545 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district. Moved by Rich Carlin and seconded by Ann Mayer. Passed by voice vote.

ARTICLE 3. To transact any further business that may legally come before the meeting. Moved by Jim Haslam; seconded by Laurin Buyak, and voted in the affirmative.

Motion to adjourn made by Bruce Dearborn; seconded by Mary Dearborn. The meeting adjourned at 7:45 p.m.

/s/ Alison R. Brackett,
School District Clerk

Voting Results

Annual Town Meeting, March 13, 2001

The following town officer was elected for a three-year term:
Jim Haslam, Greenland School Board

REPORT OF THE SCHOOL DISTRICT TREASURER

Fiscal year July 1, 2000, to June 30, 2001

Cash on hand July 1, 2000.....	\$ 127,975.74
Received from Selectmen.....	
Current Appropriation.....	2,396,097.00
Deficit Appropriation.....	
Advance on Next Year's Appropriation.....	
Revenue from State Sources.....	1,898,296.31
Revenue from Federal Sources.....	48,321.74
Received from Tuitions.....	10,840.49
Income from Trust Funds.....	51.00
Received from Sale of Notes and Bonds	
Received from all Other Sources.....	142,342.96
 Total Receipts.....	 \$4,495,949.50
 Total Available for Fiscal Year.....	 \$4,623,925.24
Less School Board Orders Paid.....	\$4,346,986.64
Balance on Hand June 30, 2001.....	\$ 276,938.60

/S/ Frances Thompson
School District Treasurer

August 7, 2001

REPORT OF THE SUPERINTENDENT

GEORGE A. CUSHING

"A school is a place with tomorrow inside."

How do educators prepare today's students for the world of tomorrow? What will the world of today's kindergarten children look like when they graduate from high school? The unprecedented national events that we are experiencing, combined with the explosion of technological advances and capabilities, make preparing our students for their future quite a challenge.

Many politicians have made it a campaign promise to improve education. National curriculums have evolved, as have state curriculums and assessment tests. Federal and state mandates have become the rule. The thought is, that by imposing standards, we can make education rational and easier to understand. But, can we? Education is complex and it is messy. It does not lend itself to an orderly approach.

Children are individuals with varying growth rates, both physically and mentally. Children learn in different ways and have widely different life experiences. The support, or lack of support, at home factors into a child's ability to learn on any given day. A significant event, from the child's loss of a pet, to a parent losing a job, to the effects of a national crisis, requires extra emotional support, attention, and stability on the part of the teacher. Educators do not work with machines. They work with individual children.

There needs to be a balance in the way we approach education. We can and do learn from test data. We can and do map and align curricula. We can and do use multiple assessments to drive curriculum development. At the same time, however, we need to

focus on the individual child and be concerned with the growth of that child. We teach children, not tests.

What children learn in school needs to go beyond the standards and curriculum. They need to discover their individual talents, learn how to function as a team, think creatively, and communicate effectively. Children need to learn process skills that will help them make sense out of a rapidly changing global community. Children need to know the value of solid effort and good citizenship.

Recent studies by educational researchers point to a simple fundamental truth, which is, the single most important factor in the quality of education is the teacher who stands in front of the classroom day-to-day. That is why SAU 50 has as its focus its new Professional Development Master Plan, recently approved by the New Hampshire State Department of Education. Our Professional Development Plan is linked to curriculum development, curriculum evaluation, staff learning, and most importantly, student learning.

This is a year of reflection in SAU 50. One of our Professional Development goals is to become a community of learners where educators come together to share successful instructional techniques. We want teachers engaging in professional dialogue, and sharing and learning with colleagues. Standards need to serve and not take away from our mission as educators.

The teachers and staff in our local schools are providing an exceptional educational program that strives to meet the needs of all of their children.

Proposed Building Project

The school board will ask voters to make an important decision at this year's school district meeting. The school board will present a bond article for an addition to, and some renovations for, the

existing school. The recommendation is based on an intensive two-year study of the current facility.

As part of the feasibility study, the school board contracted with the New Hampshire School Administrators Association (NHSAA) in November of 2000 to do an assessment of educational facility needs of the Pre-kindergarten through grade eight building. The consultants looked at demographic trends, programs and use, educational vision for the future, and future space needs. Based on NHSAA's investigation, which included data analysis and extensive interviews and surveys with school administrators and staff, as well as with members of a broad based building committee, the following recommendation was made,

"It is recommended that the Greenland School District develop an appropriate solution to address the elementary and/or junior high needs identified in the prior sections of the report. Due to the serious nature of those needs, it is recommended that the district seek approval of a final solution at the March 2002 School District Meeting."

The consultants presented their findings at the March 2001 School District Meeting. A broad-based building committee, made up of Greenland residents, was formed to study the report and work with architect, William Christopher of Gale Associates, to frame the proposal that will be presented at this year's School District Meeting. This proposal addresses space needs, programming needs, core facilities, and safety issues including vehicular traffic and parking. It eliminates all modular classrooms and leaves room for projected population growth. The MacMillin Company has been hired as the construction manager of the project. MacMillin has extensive New Hampshire experience in school construction.

This project is timely for the following reasons:

- Identified facility needs will be met for now and the foreseeable future;
- Currently the state of New Hampshire will pay 30% of the principal of a school bond;
- Bond interest rates are as low as they have been in many years.

Voters are urged to attend the Greenland School District meeting in March to take part in this important decision.

Recognition

Mr. Peter Smith received statewide acknowledgment this January when Governor Shaheen recognized him, and two other New Hampshire elementary school principals, as leaders in their field.

Mr. Smith was nominated by the Greenland School Board and chosen as runner-up for New Hampshire Principal of the Year. This is an award sponsored by the New Hampshire School Principals Association. On behalf of the Greenland community, I congratulate him for the recognition, and thank him for the extra effort he puts into making the Greenland Central School a school of excellence.

Mrs. Laurin Buyak is stepping down from her position as a member of the Greenland School Board. Mrs. Buyak has been a strong voice for Greenland youth and her leadership on the school board will be missed. She assures us that she will still be active in support of Greenland educational issues. On behalf of the Greenland students, school board, school community, and Greenland community, I thank her for her outstanding service.

In closing, I wish to thank: Don Arsenault, Alison Brackett, Lynn Deremer, Joann Marshall, Sue Strebel, Mark Weaver, the community members of the Building Study Committee for their

hard work in helping the school board formulate a building expansion plan.

I am deeply grateful for our school board members who unselfishly give much time and energy to the betterment of the schools. I am also fortunate to serve on an administrative team made up of Assistant Superintendent, Michelle Langa, Business Administrator, Jim Katkin, and Principal, Peter Smith.

Finally, I want to recognize the many dedicated staff members throughout the district and the SAU who, on a daily basis, impact student learning and growth.

Report of the Principal Greenland Central School Peter D. Smith

I am pleased to report on another very successful year at the Greenland Central School. During 2001 the staff and students took on many new challenges, and continued to demonstrate a commitment to hard work and quality outcomes.

The student enrollment remained at, or just below 400 students throughout the year, and this past September we opened with three classes in each grade K-5, with the exception of 2 in grade 1.

We welcomed the following new staff members at the beginning of the 2001-02 school year. They joined us primarily due to a turnover in staff and the addition of a third kindergarten class. *Giselle Chagnon*, Grade 2, *Heidi Maddock*, Special Education Aide, *Stacey Moynahan*, Special Education Aide, *Andrea Nelson*, Junior High Language Arts, *Kim Phillips*, Foreign Language, *Paula Stefanski*, Special Education, *Kathleen Teixeira*, Media Center Assistant, *Louise Tyler*, Food Service Assistant and *Michelle Witt*, Kindergarten.

One of the most significant issues and initiatives facing our school this past year has been the effort concerning building expansion, and the work involved in shaping a plan that will best serve the Greenland community. A great deal of research, discussion and debate has been undertaken by our broad based Building Committee in consultation with outside educational and building professionals. The resulting proposal represents consideration for educational, crowding and safety concerns, and if passed should satisfy space needs for a great many years.

The Greenland Educational Improvement Plan (G.E.I.P.) continues to shape our short and long range programs and goals,

and the adoption and implementation of the *Everyday Math*, mathematics curriculum (K-5), this year, is an excellent example. This challenging, engaging and consistent approach to math instruction was carefully selected and has been well received by staff and students alike. Other curriculum and instructional goals set out in the G.E.I.P. include examination of new math resources for grades 6-8, further training and implementation of the Four Blocks Language Arts framework in the elementary grades, ongoing technology training for faculty and staff, and a reorganization of our junior high to support a more integrated middle level model.

We have also done much this past year to promote community, respect and tolerance and we are committed to maintaining a school climate that is safe and supportive for all. Through curriculum initiatives like junior high units in health class on self esteem and conflict resolution, the grade 4 "Kids 4 Kindness" character and citizenship education program, the "personal body safety" programs, harassment prevention and anger management training through Seacoast Assault Support Services and consultants Kathy Francoer and Robert Bryant, Project Safeguard, Officer Phil and many others, students at all grades are hearing important messages about caring for themselves and others.

The strength, character and caring of our school community was most evident as we faced sadness and tragedy this year with the loss of a former student and 2 colleagues along with the tragic national events in September. I am proud of the way our students, families and staff responded at those difficult times, and also of their support for a number of humanitarian activities throughout the year, such as: author Roger Essley's message about learning disabilities, Dr. Hilson's program on tolerance, our Afghan relief effort through Bridges to Learning, Pennies for Patients cancer research fund drive, the caring cord for

Portsmouth Family Services, soup kitchen volunteers, Golden Bonds partnership with senior citizens and others.

Despite the many challenges our facility presents, we continue to stress safety above all else. We accomplished this through many of the measures listed above, and additionally through proactive efforts such as evacuation and “shelter in place” drills, attendance at local and regional emergency management response training, CPR training for staff, DARE for grade 5 students and ongoing review of our emergency procedures and plan by our local response team.

The Greenland parents and the parent organization (GPO) along with the Reading is Fundamental (RIF) Committee continue to provide vital support and resources through their sponsoring of educational, social and fundraising events.

Our school continues to enjoy and appreciate collaboration with other town agencies and organizations including the Greenland Police Department, Greenland Fire Department, Historical Society, Weeks Library, Junior Women’s Club, Recreation Department, Jason Hussey Memorial Trust and others.

Our school community is comprised of many dedicated individuals and I commend the entire staff and students, our school officials, parents and residents who continue to support our school through a shared commitment to quality education in Greenland.

REPORT OF PORTSMOUTH HIGH SCHOOL

Richard F. Gremlitz, Principal

It is my pleasure to offer this report to the citizens of SAU 50. Over one-third of the students at Portsmouth High School reside in the towns served by SAU 50. They come to us consistently well grounded in the fundamental skills necessary to successfully complete their high school years. They also come to us with a positive attitude towards school that is a testament to the educational experiences they have had in your town's schools.

Our Portsmouth High School mission statement and the expectations for student learning both reinforce our belief that student achievement in academics, coupled with positive involvement in school activities, provide a positive synergy that builds in our students a solid foundation for life-long professional and personal success. Parental and family support are also recognized as a critical element in the success of our students.

As I write this, we eagerly await the ground breaking for a large new addition to our school. Coupled with that new building will be a thorough renovation of about one-half of the existing facility. This will be followed by the eventual demolition of the remaining portion of the existing building. The completed facilities will provide over 310,000 square feet of state of the art educational space that will serve the current and future generations of students.

In the renovation, our science lab facilities will include 21st century equipment and more than double in size. Computer labs will be available in all instructional areas, the band and choir rooms will be expanded, the library/media center will be expanded and centrally located, and all classrooms will be equipped with current technology. An expanded cafeteria, four new team/locker rooms will be built, and the administrative and student services area will be directly adjacent to one another.

Our faculty is continuing with the self-study following the guidelines set down by our accrediting organization, The New England Association of Schools and Colleges. The self-study, which examines literally every aspect of Portsmouth High School, will culminate in a site visit in October 2002 by a team of professional educators who will evaluate our school and determine the accreditation status of Portsmouth High School. Our continuing accreditation by this organization has great impact on our students as they seek to continue their education beyond high school and simultaneously also greatly affects the standing of Portsmouth High School in the wider educational community.

Each department within the school is currently engaged in a thorough revision and updating of our course syllabi. Work on curriculum revision, syllabi and course objectives is a continuous, dynamic process that results in examination of teaching and learning on an ongoing basis. All that we do at Portsmouth High School, both inside and outside the classroom, is designed to emanate from our mission and expectations document.

This fall, we introduced a slight modification to our block schedule. Certain subjects such as introductory levels of math, international languages, computer science, and band and choir are offered in a modified block format. This modified block format, which is superimposed over the regular block schedule, allows classes of shorter duration to be offered over an entire year. This adjustment to the schedule will continue to be analyzed and evaluated, but early indicators are positive.

There are several indicators that point to the continuing positive efforts of both students and faculty. Once again, our scores in the New Hampshire Grade Ten Assessments place Portsmouth High School among the highest-ranking schools in the state. Our programs in the performing and visual arts continue to provide “hands-on” lessons to our students as well as an important community outreach. The number of scholarship awards based

upon competitive criteria is a tribute to our students and the faculty.

In fulfilling our mission statement to prepare students to become citizens in a democratic society, we incorporate real life experiences. Many PHS students are actively involved in the Junior World Council, Peer Leadership, Peer Mediation, Interact, the Rotary Youth Exchange program, Young Women's Leadership, environmental groups and a variety of other community outreach programs.

Another measure of the success of our high school is the post-secondary education of our graduates. Our seniors are regularly accepted to highly competitive colleges and universities such as Dartmouth, Smith, Wellesley, Williams and Yale. We are also encouraged by the fact that, from the Class of 2001, over 77% of our graduates are enrolled in some form of post-secondary education.

Please know that we welcome you at Portsmouth High School. We will be happy to arrange a tour of the building and facilities, have you visit classes or simply respond to your questions. We want the citizens of the surrounding towns to feel that Portsmouth High School is their school. Please phone us if we can help in any way.

GREENLAND CENTRAL SCHOOL
Statistics For Ten Years Ending June 30, 2001

School Year	Weeks in Year	Males	Females	Total Pupils	Average Daily Membership	Average Daily Absences	Average Daily Attendance	Percentage of Attendance
1991/92	38	150	161	311	281.2	11.1	270.1	96.0
1992/93	38	146	161	307	285.0	10.8	274.2	96.0
1993/94	39	154	147	301	288.6	10.3	278.4	97.0
1994/95	39	149	155	304	286.3	10.6	276.2	97.0
1995/96	39	156	154	310	300.8	10.1	290.7	96.6
1996/97	39	175	177	352	328.8	11.9	316.8	96.4
1997/98	39	189	193	382	381.3	11.1	370.2	97.0
1998/99	39	193	203	396	382.6	11.6	371.0	97.0
1999/00	39	201	221	422	390.1	12.2	377.9	97.0
2000/01	39	193	190	383	358.0	10.8	347.2	97.0

GREENLAND'S CENSUS AS OF SEPTEMBER 2001

There were 793 children counted –Birth through Age 18

Breakdown by age:

*	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
17	30	34	47	40	65	39	53	47	48	54	51	53	49	46	35	39	33	13

* Less than one year

There are 533 children attending Greenland School District Schools

Breakdown by grade:

Grade	P	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Greenland Central	9	38	35	52	45	53	59	32	43	36					402
Portsmouth High											34	39	35	23	131

STUDENTS ATTENDING OTHER SCHOOLS

Parochial	32
Private	46
Home Schooled	0

**Greenland Central School
Perfect Attendance
For the 2000-2001 School Year**

Alicia Brown
Jamie Buyak
Courtney Couture
David Cutter
Ryan DeFreze
Ryan Durant
Brittany Fowle
Benjamin Grannan
Jacob Grannon
Meredith Hartmann
Alexander Hayes
Caroline Hayes
Cassandra Heikkila
Caitlyn Heikkila
Jodie Lee Jankauskas
Steven Jankauskas
Richard Kesseli
Corey Malone
Kyle Mooers
Edward Mossman
Leah Neff
Kristin O'Neill
Amanda Patterson
Jessica Smith
Kathleen Smith
Ryan Teixeira
Raymond Tilden
Brian Tompkins
Aaron Trowell
Sarah Tully
Corbin Tyler

STAFF MEMBERS
GREENLAND SCHOOL DISTRICT

Kimberly Bolton ▶ Secretary
Margaret Brooks ▶ Title I Aide
Richard Bzdafka ▶ Jr. High Science Teacher
Catherine Calabro ▶ Special Education Aide
Vickie Canner ▶ Reading Specialist
Christopher Caron ▶ Technology Coordinator
Sherry Chagaris ▶ Special Education Aide
Giselle Chagnon ▶ Grade 2 Teacher
Daniel Chandler ▶ Jr. High Social Studies
Joy Cheney ▶ Special Education Aide
Sheila Cleary ▶ Guidance Counselor
Marian Connelly ▶ Occupational Therapist
Laura Deely ▶ Grade 2 Teacher
Lynn Deremer ▶ Grade 4 Teacher
Warren Ducharme ▶ Head Custodian
Jean Ellis ▶ Title I Aide
Nancy Emerson ▶ Grade 1 Teacher
Sandra Feeney ▶ Special Education Aide
Joleen Fernald ▶ Speech Pathologist
Steve Guerrera ▶ Evening Custodian
Mark Hamel ▶ Special Education Aide
Kathleen Hanson ▶ Art Teacher
Deborah Heikkila ▶ Kitchen Assistant
Catherine Hennessy ▶ Grade 2 Teacher
Nancy Hepburn ▶ Kindergarten Teacher
Susan Hett ▶ Grade 5
Paula Hill ▶ Cafeteria Director
Jack Hinton ▶ Evening Custodian
Bette Hirtle ▶ Grade 3 Teacher
Florence Hudson ▶ Jr. High Math Teacher
Janice Hutchins ▶ Grade 1 Teacher
Chel Illingworth ▶ Instrumental Music
Margaret Kelley ▶ Grade 3 Teacher

Marcia Leach ▶ Music Teacher
 Amy Leonard ▶ Special Education Aide
 Melanie Lovering ▶ Special Education Coordinator
 Heidi Maddock ▶ Education Aide
 Linda Mahler ▶ Speech Pathologist
 Marilyn Messer ▶ Special Education Teacher
 Maryann Misiaszek ▶ School Nurse
 John Moreau ▶ Junior High Reading
 Maureen Morse ▶ Title I Aide
 Stacey Moynahan ▶ Special Education Aide
 Joel Murrow ▶ Education Aide/Secretary
 Andrea Nelson ▶ Jr. High Language Arts
 Diane Newick ▶ Volunteer
 Judith Norton ▶ Physical Education
 Steve Norton ▶ Grade 5 Teacher
 Kim Phillips ▶ Foreign Language
 Sheila Pratt ▶ Grade 5 Teacher
 Barbara Prien ▶ Grade 2 Teacher
 Scott Prieto ▶ Special Education Aide
 Arline Seavey ▶ Grade 3 Teacher
 Elizabeth Smith ▶ Kitchen Assistant
 Peter Smith ▶ Principal
 Colleen Sodini ▶ Special Education Aide
 Kim Spencer ▶ Grade 4 Teacher
 Virginia Steckowych ▶ Receptionist
 Paula Stefanski ▶ Special Education Teacher
 Joy St. Pierre ▶ O.T. Assistant
 Kathleen Teixeira ▶ Media Aide
 Ellen Tirone ▶ Librarian
 Louise Tyler ▶ Kitchen Assistant
 Ella Walichnowska ▶ Special Education Teacher
 Beth Wark ▶ Grade 4 Teacher
 Sheri Whitworth ▶ Preschool Teacher
 Michelle Witt ▶ Kindergarten Teacher

GREENLAND GRADUATES
PORTSMOUTH HIGH SCHOOL CLASS OF 2001

Data concerning the previous year's graduates from the Town of Greenland.

Number of Greenland seniors who graduated	27
Number of Greenland seniors who dropped out	1
Number of Greenland Seniors taking the SATs	20
Average Portsmouth High School SAT scores	
Verbal	513
Math	519
Average Greenland SAT Scores	
Verbal	500
Math	530
Average New Hampshire SAT Scores	
Verbal	520
Math	516
Average National SAT Scores	
Verbal	506
Math	516
Number of students entering college	16
Number of students entering the workforce/military	4
Undecided	7

SALARY SHARE

The figures below show the proportionate share of the superintendent's, assistant superintendent's, and business administrator's salary paid by each school district in School Administrative Unit Number Fifty for the 2001/2002 school year.

SUPERINTENDENT'S

Greenland	\$ 20,758.40
New Castle	8,819.20
Newington	12,188.80
Rye	<u>41,433.60</u>
	\$ 83,200.00

ASSISTANT SUPERINTENDENT'S

Greenland	\$ 16,917.35
New Castle	7,187.33
Newington	9,933.43
Rye	<u>33,766.89</u>
	\$ 67,805.00

BUSINESS ADMINISTRATOR'S

Greenland	\$ 16,917.35
New Castle	7,187.33
Newington	9,933.43
Rye	<u>33,766.89</u>
	\$ 67,805.00



Bernard, Johnson & Company, P.C.

Certified Public Accountants and Business Advisors

INDEPENDENT AUDITORS' REPORT

Greenland School Board
Greenland School District
Greenland, NH 03840

We have audited the accompanying general purpose financial statements of the Greenland, New Hampshire, School District as of and for the year ended June 30, 2001, listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In accordance with the practices followed by other municipal entities in the State (Note 1- Accounting Policies), the combined financial statements referred to above do not include financial statements of the General Fixed Asset Account Group, which should be included to conform with generally accepted accounting principles.

In our opinion, except for the omission of the financial statements described above resulting in an incomplete presentation, the combined financial statements referred to above present fairly the financial position of Greenland, New Hampshire, School District at June 30, 2001, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our examination was made for the purpose of forming an opinion on the combined general purpose financial statements taken as a whole. The accompanying supplemental combining financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the combined general purpose financial statements of Greenland, New Hampshire, School District. The information has been subjected to the auditing procedures applied in the examination of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined general purpose financial statements taken as a whole.

Bernard, Johnson & Co. PC

Portsmouth, New Hampshire
October 30, 2001

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2001

	Governmental Fund Types			Fudiciary Fund		Account Group		Totals	
	General	Special Revenue	Capital Projects	Expendable Trust	Long-Term Debt	(Memorandum Only)		2001	2000
ASSETS:									
Cash	\$216,236	\$ -	\$10,349	\$50,353	\$ -	\$	\$	276,938	127,974
Accounts receivable	80	-	-	-	-			80	1,445
Due from other governments	11,467	957	-	-	-			12,424	13,045
Due from other funds	49	18,250	-	-	-			18,299	11,780
Inventories	-	2,326	-	-	-			2,326	1,794
Amount to be provided for employee compensated absences	-	-	-	-	437,700			437,700	416,850
Amount to be provided for retirement of long-term debt	-	-	-	-	950,000			950,000	1,060,000
TOTAL ASSETS	\$227,832	\$21,533	\$10,349	\$50,353	\$1,387,700			\$1,697,767	\$1,632,888
LIABILITIES & FUND BALANCE:									
LIABILITIES:									
Accounts payable	\$ 31,891	\$ 1,669	\$ -	\$ -	\$ -	\$	\$	33,560	26,536
Due to other governments	9,200	348	-	-	-			9,548	11,270
Due to other funds	18,250	49	-	-	-			18,299	11,780
Employee compensated absences	-	-	-	-	437,700			437,700	416,850
Bonds payable	-	-	-	-	950,000			950,000	1,060,000
TOTAL LIABILITIES	59,341	2,066	-	-	1,387,700			1,449,107	1,526,436
Fund Balance:									
Reserved for inventories	-	2,326	-	-	-			2,326	1,794
Reserved	-	11,744	-	50,353	-			62,097	34,621
Unreserved	168,491	5,397	10,349	-	-			184,237	70,037
TOTAL FUND BALANCE	168,491	19,467	10,349	50,353	-			248,660	106,452
TOTAL LIABILITIES AND FUND BALANCE	\$227,832	\$21,533	\$10,349	\$50,353	\$1,387,700			\$1,697,767	\$1,632,888

The accompanying notes are an integral part of these financial statements.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
AND GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS
FOR THE YEAR ENDED JUNE 30, 2001

	Governmental Fund Types				Fudciary Fund	
	General Fund	Special Revenue	Capital Projects	Expendable Trust		
REVENUE:						
District tax appropriation	\$2,411,697	\$ -	\$ -	\$ -		
Intergovernmental	1,911,637	35,681	-	-		
Food and milk sales		77,810	-	-		
Other	25,434	11,400	203	2,162		
TOTAL REVENUE	4,348,768	124,891	203	2,162		
EXPENDITURES:						
Instruction	2,981,433	21,855	-	-		
Supporting Services:						
Instructional	168,883	-	-	-		
Student services	90,777	1,521	-	-		
General administrative-SAU level	147,539	-	-	-		
School administrative & business	142,058	-	-	-		
Student transportation	148,336	-	-	-		
Centralized services	25,249	175	-	-		
Operation of plant	209,591	-	-	-		
Food service		99,191	-	-		
Facility expenses	132,405	-	-	-		
Debt service - principal	110,000	-	-	-		
Debt service - interest	55,335	-	-	-		
TOTAL EXPENDITURES	4,211,606	122,742	-	-		
EXCESS OF REVENUES OVER (UNDER)EXPENDITURES	137,162	2,149	203	2,162		
OTHER FINANCING SOURCES (USES):						
Operating transfers in	335	-	-	15,600		
Operating transfers out	(15,600)	(335)	-	-		
TOTAL OTHER FINANCING SOURCES (USES)	(15,265)	(335)	-	15,600		
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	121,897	1,814	203	17,762		
FUND BALANCE AT BEGINNING OF YEAR	46,594	15,327	10,146	32,591		
FUND BALANCE AT END OF YEAR	\$ 168,491	\$17,141	\$10,349	\$50,353		

The accompanying notes are an integral part of these financial statements.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2001**

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
REVENUE:						
District tax appropriation	\$2,411,697	\$2,411,697	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	1,906,780	1,911,637	4,857	21,000	35,661	14,661
Food and milk sales	-	-	-	78,000	77,810	(190)
Other revenue	17,500	25,434	7,934	9,000	11,400	2,400
TOTAL REVENUE	4,335,977	4,348,768	12,791	108,000	124,891	16,891
EXPENDITURES:						
Instruction	3,232,269	2,981,433	250,836	15,000	21,855	(6,855)
Supporting services:						
Instructional	143,556	168,983	(25,327)	-	-	-
General administrative-SAU.	78,354	90,777	(12,423)	-	1,521	(1,521)
School admin & business	130,946	147,539	(16,593)	-	-	-
Student transportation	138,175	142,058	(3,883)	-	-	-
Centralized services	154,080	148,336	5,744	-	175	(175)
Operation of plant	12,810	25,249	(12,439)	-	-	-
Food service	181,497	209,591	(28,094)	92,166	99,191	(7,025)
Facilities, acquisition and construction	-	-	-	-	-	-
Debt service - principal	110,000	110,000	-	-	-	-
Debt service - interest	55,335	55,335	-	-	-	-
TOTAL EXPENDITURES	4,347,804	4,211,606	136,198	107,166	122,742	(15,576)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(11,827)	137,162	148,989	834	2,149	1,315
OTHER FINANCING SOURCES (USES)						
Operating transfers in	834	335	(499)	-	-	-
Operating transfers out	(15,600)	(15,600)	-	(834)	(335)	499
TOTAL OTHER FINANCING SOURCES (USES)	(14,766)	(15,265)	(499)	(834)	(335)	499
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(26,593)	121,897	148,490	-	1,814	1,814
FUND BALANCE AT BEGINNING OF YEAR	46,594	46,594	-	15,327	15,327	-
FUND BALANCE AT END OF YEAR	\$ 20,001	\$ 168,491	\$148,490	\$15,327	\$ 17,141	\$ 1,814

The accompanying notes are an integral part of these financial statements.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Greenland, New Hampshire, School District conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

A. Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. The various funds are summarized by type in the financial statements. The following fund types and account groups are used by the District:

Governmental Fund Types

Governmental funds are those through which most functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities are accounted for in this fund. The measurement focus is upon the determination of changes in financial position, rather than upon net income determination. The following are the District's governmental fund types:

General Fund - The General Fund is the general operating fund of the District. All general appropriation and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The funds included in this group are the Federal Projects Funds and Food Service Fund.

Account Groups

Account Groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations. The District uses the following account groups:

General Fixed Asset Account Group - In accordance with the practices followed by other municipal entities in the State, the District does not record the acquisition of fixed assets in the General Fixed Asset Account Group. Accordingly, a statement of general fixed assets, as required by generally accepted accounting principles, is not included in this financial report. Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditures. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001
(Continued)

General Long-Term Obligation Account Group - Long-term liabilities expected to be financed from governmental funds are accounted for in the Long-Term Obligation Account Group, not in governmental funds. The account group is not a "fund." It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

Other Reporting Treatments - Special reporting treatments are also applied to governmental fund inventories to indicate that they do not represent "available spendable resources," even though they are a component of net current assets. Such amounts are offset by fund balance reserve accounts.

B. Accounting Policies

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on a balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Governmental funds follow the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become available and measurable. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of numerous individual programs are used as guidance. There are, however, essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amount will be paid to the District; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. Recognized exception for the accrual of expenditures include:

1. Disbursements for inventory type items that may be considered expenditures at the time of purchase or at the time the items are used.
2. Prepaid expenses, which are normally not recorded.
3. Accumulated unpaid vacation, sick pay, and other employee amounts which are not accrued.
4. Principal and interest on general long-term debt which is recognized when due.

During the course of normal operations the School District has numerous transactions between funds. These transactions are reflected as transfers. Transfers are recognized in the accounting period in which the interfund receivable and payable arise.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001
(Continued)

C. Inventories - Reserve for Inventories

All funds except the school lunch program (Special Revenue) do not record inventories. The school hot lunch program records inventories of food supplies at cost on a first-in, first-out basis. The cost is reported as an expenditure at the time of purchase. Reported inventories are equally offset by a fund balance reserve which indicates that they do not constitute available spendable resources.

D. Total Data (Memorandum Only) on Combined Statements

The total data are the aggregate of the fund types and account groups. No consolidations or other eliminations were made in arriving at the totals; thus, they do not present consolidated information.

E. Employee Compensated Absences

The District does not accrue accumulated unpaid vacation or sick leave in the general fund because the school district plans to pay these costs from future resources. Accordingly, the accrued sick pay at June 30, 2001, of \$437,700 for the District is added to the General Long-Term Debt Account Group in accordance with National Council on Governmental Accounting 4, "Accounting and Financial Reporting Principles for Claims and Judgments and Compensated Absences."

F. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

2. CASH AND CASH EQUIVALENTS:

The School District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

RSA 48:16 requires that all funds belonging to the School District shall be deposited in solvent banks within the state, except funds may be deposited in banks outside the state if such banks pledge and deliver collateral to the state treasurer of equal value as the funds deposited. There is no requirement of an in-state bank to collateralize deposits in excess of FDIC insurance.

At June 30, 2000, the bank balances were \$276,938, of which \$100,000 was covered by federal depository insurance and the remainder of \$176,938 was uncollateralized or uninsured with securities held by the financial institution but not in the District's name.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2001

(Continued)

3. PROPERTY TAXES:

Property taxes levied to support the Greenland, New Hampshire, School District are based on the assessed valuation of the prior April 1st for all taxable real property.

Under State statutes, the Town of Greenland, New Hampshire (an independent governmental unit) collects school district taxes as part of local property tax assessments. As collection agent, the Town is required to pay to the District its share of property tax assessments through periodic payments based on cash flow requirements of the District. The town assumes financial responsibility for all uncollected property taxes under State statutes.

4. FUTURE COMMITMENTS:

The District entered into a long-term contract with an independent bus company to provide pupil transportation until June 30, 2003. Terms of the contract include minimum payments plus escalators tied to the consumer price index. The minimum future payment for the year ended June 30, 2002, based on the current number of buses in use and current bus route mileage, is \$97,730.

5. GENERAL LONG-TERM DEBT:

General governmental liabilities for retirement of long-term debts are accounted for in the general long-term debt group, except for general obligations debt intended to be serviced by the earnings of an enterprise fund. Amounts due in future periods on long-term debt recorded in the account group are provided by appropriation each year.

At June 30, 2001, the general long-term debt of the District consists of:

1995 Serial Bonds, State guaranteed, due in annual installments of \$65,000 through August, 2007 and \$60,000 through August, 2009, with variable interest (5.15% in August, 2001)	\$575,000
1995 Serial Bonds, due in annual Installments of \$45,000 through August, 2003, and \$40,000 through August, 2009 with variable interest (5.20% in August, 2001)	375,000
	<u>\$950,000</u>

Principal payments with terms in excess of one year mature as follows:

August, 2001	\$110,000
August, 2002	110,000
August, 2003	110,000
August, 2004	105,000
August, 2005	105,000
Beyond	410,000
	<u>\$950,000</u>

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICTCOMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 2000

	Federal Projects	Private Projects	School Lunch Programs	Totals
ASSETS:				
Due from other governments	\$ 48	\$ -	\$ 909	\$ 957
Due from other funds	1,350	10,395	6,505	18,250
Inventories	-	-	2,326	2,326
TOTAL ASSETS	\$1,398	\$10,395	\$9,740	\$21,533
LIABILITIES AND FUND BALANCE:				
Liabilities:				
Accounts payable	-	-	1,669	1,669
Due to other governments	-	-	348	348
Due to other funds	49	-	-	49
TOTAL LIABILITIES	49	-	2,017	2,066
Fund Balance:				
Reserved for special purposes	1,349	10,395	-	11,744
Reserved	-	-	2,326	2,326
Unreserved	-	-	5,397	5,397
TOTAL FUND BALANCE	1,349	10,395	7,723	19,467
TOTAL LIABILITIES AND FUND BALANCE	\$1,398	\$10,395	\$9,740	\$21,533

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2000

	Federal Projects	Private Projects	School Lunch Program	Totals
REVENUES:				
Intergovernmental	\$22,200	\$ -	\$ 13,481	\$35,681
Other revenue	-	11,400	-	11,400
Food and milk sales	-	-	77,810	77,810
TOTAL REVENUES	22,200	11,400	91,291	124,891
EXPENDITURES:				
Food service	-	-	99,191	99,191
Instruction	21,167	688	-	21,855
Instructional support	-	1,521	-	1,521
Centralized services	-	175	-	175
TOTAL EXPENDITURES	21,167	2,384	99,191	122,742
EXCESS OF REVENUE OVER (UNDER)EXPENDITURES	1,033	9,016	(7,900)	2,149
OTHER FINANCING SOURCES (USES):				
Operating transfer-In	-	-	-	-
Operating transfers out	-	(335)	-	(335)
TOTAL OTHER FINANCING USES	-	(335)	-	(335)
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,033	8,681	(7,900)	1,814
FUND BALANCE AT BEGINNING OF YEAR	316	1,714	13,297	15,327
FUND BALANCE AT END OF YEAR	\$ 1,349	\$10,395	\$ 5,397	\$17,141

NOTES

2002
WARRANT
&
BUDGET

FOR THE
GREENLAND
SCHOOL DISTRICT

**GREENLAND SCHOOL DISTRICT WARRANT
2002**

The State of New Hampshire

To the Inhabitants of the School District of Greenland in the County of Rockingham, and State of New Hampshire, qualified to vote upon District Affairs: **YOU ARE HEREBY NOTIFIED TO MEET AT THE GREENLAND CENTRAL SCHOOL IN SAID DISTRICT ON SATURDAY, MARCH 9, 2002, AT 9:00 A.M. TO ACT ON THE FOLLOWING ARTICLES.**

ARTICLE 1. To see if the Greenland School District will vote to raise and appropriate the sum of five million nine hundred ninety five thousand five hundred thirty dollars (\$5,995,537) for the purpose of constructing a building addition and undertake specific renovations to the Greenland Central School; five million nine hundred ninety five thousand five hundred thirty dollars (\$5,995,537) of such sum to be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended; to authorize the School Board to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project, and to comply with all laws applicable to said project; to authorize the School Board to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the School Board to take any other action or to pass any other vote relative thereto.

The Greenland School Board and the Greenland Budget Committee recommend this appropriation. (Two-thirds majority vote required.) (NOTE: This appropriation is in addition to Warrant Article 6, the operating budget article.)

ARTICLE 2.

To see if the Greenland School District will vote to raise and appropriate the sum of four hundred seventy- seven thousand eight hundred seventy-eight dollars (\$477,878) for the purpose of constructing a multi purpose room to the Greenland Central School; four hundred seventy-seven thousand eight hundred seventy-eight dollars (\$477,878) of such sum to be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended; to authorize the School Board to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project, and to comply with all laws applicable to said project; to authorize the School Board to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the maturity and other terms thereof; and to authorize the School Board to take any other action or to pass any other vote relative thereto.

The Greenland School Board and the Greenland Budget Committee recommend this appropriation. (Two-thirds majority vote required.) (NOTE: This appropriation is in addition to Warrant Article 6, the operating budget article.)

ARTICLE 3.

To see if the Greenland School District will vote to raise and appropriate the sum of ninety-five thousand seven hundred eighteen dollars (\$95,718) for the purpose of constructing an athletic field at the Greenland Central School; ninety-five thousand seven hundred eighteen dollars (\$95,718) of such sum to be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1 et seq., as amended; to authorize the School Board to apply for, obtain and accept federal, state or other aid, if any, which may be available for said project, and to comply with all laws applicable to said project; to authorize the School Board to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon and the

maturity and other terms thereof; and to authorize the School Board to take any other action or to pass any other vote relative thereto.

The Greenland School Board and the Greenland Budget Committee recommend this appropriation. (Majority vote required.) (NOTE: This appropriation is in addition to Warrant Article 6, the operating budget article.)

ARTICLE 4.

To see if the Greenland School District will vote to raise and appropriate the sum of fifteen thousand dollars (\$15,000.00) for continuing the feasibility study for expanding the existing school facilities.

The Greenland School Board and the Greenland Budget Committee recommend this appropriation. (Majority vote required.) (NOTE: This appropriation is in addition to Warrant Article 6, the operating budget article.)

ARTICLE 5. To hear the reports of agents, auditors, committees and/or officers theretofore chosen, and pass any vote relating thereto.

ARTICLE 6. To see if the Greenland School District will vote to raise and appropriate five million ninety-four thousand three hundred twenty-five dollars \$5,094,325 for the support of schools, for the payment of salaries for the school district officials and agents, and for the payment for the statutory obligations of the district.

The Greenland School Board and the Greenland Budget Committee recommend this appropriation. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

ARTICLE 7. To transact any further business that may legally come before the meeting.

Given under our hands and seals at said Greenland this 18th day of February, 2002.

A true copy of warrant -- Attest

Lauren Noel Buyak

R.D. Carlin

Ann F. Mayer

James J. Haslam

GREENLAND SCHOOL BOARD

GREENLAND SCHOOL DISTRICT WARRANT

2002

The State of New Hampshire

To the Inhabitants of the School District of Greenland, in the County of Rockingham and State of New Hampshire, qualified to vote upon District Affairs:

You are hereby notified to meet at the Greenland Central School in said District on Tuesday, March 12, 2002, at 8:00 o'clock in the forenoon until 7:00 o'clock in the evening, to vote on the following:

To choose two (2) Members of the School Board
for the ensuing three years.

The foregoing procedure calling for election of your District Officers at the annual town meeting was adopted by the District at its 1966 annual meeting.

Given under our hands and seals at said Greenland this 18th day of February, 2002.

A true copy of warrant -- Attest

Lauren Noel Buyak
R.D. Carlin
Ann F. Mayer
James J. Haslam

GREENLAND SCHOOL BOARD

NOTES

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397



SCHOOL BUDGET FORM

BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED
THE PROVISIONS OF RSA 32:14 THROUGH 32:24

School District: Greenland

Appropriations and Estimates of Revenue for the Fiscal Year From July 1, 2002 to June 30, 2003

IMPORTANT:

Please read RSA 32:5 applicable to all municipalities.

1. Use this form to list ALL APPROPRIATIONS in the appropriate recommended and not recommended area. This means the operating budget and all special and individual warrant articles must be posted.
2. Hold at least one public hearing on this budget.
3. When completed, a copy of the budget must be posted with the warrant. Another copy must be placed on file with the school clerk, and a copy sent to the Department of Revenue Administration at the above address.

We Certify This Form Was Posted on (Date): 2/19/02

BUDGET COMMITTEE

Please sign in ink

Charles S. Cummings
Lisa S. Neill
Mr. J. Smith

Robert S. Cronin

THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3V)	WARR. ART.#	Expenditures for Year 7/1/_ to 6/30/_	Appropriations Prior Year As Approved by DRA	SCHOOL BOARD'S APPROPRIATIONS ENSUING FISCAL YEAR RECOMMENDED	NOT RECOMMENDED	BUDGET COMMITTEE'S APPROP. ENSUING FISCAL YEAR RECOMMENDED	NOT RECOMMENDED
INSTRUCTION (1000-1999)								
1100-1199	Regular Programs		2,181,826	2,411,652	2,506,897		2,447,140	59,757
1200-1299	Special Programs		430,715	435,647	515,116		515,116	
1300-1399	Vocational Programs							
1400-1499	Other Programs		34,974	57,069	63,979		63,479	500
1500-1599	Non-Public Programs							
1600-1699	Adult & Community Programs							
SUPPORT SERVICES (2000-2999)								
2000-2199	Student Support Services		137,486	148,855	165,112		165,112	
2200-2299	Instructional Staff Services		79,682	134,093	127,284		117,680	9,604
General Administration								
2310-2310	School Board Contingency							
2310-2319	Other School Board		15,431	22,271	21,649		21,649	
Executive Administration								
2320-2310	SAU Management Services		130,946	157,136	159,760		159,760	
2320-2399	All Other Administration							
2400-2499	School Administration Services		111,850	119,538	130,725		128,021	2,704
2500-2599	Business		5,736	4,000	6,000		6,000	
2600-2699	Operation & Maintenance of Plant		188,973	198,947	211,996		210,988	1,008
2700-2799	Student Transportation		143,251	156,653	159,667		159,667	
2800-2999	Support Services Central & Other		455,041	499,904	568,955		549,109	19,846
3000-3999	NON-INSTRUCTIONAL SERVICES							
4000-4999	FACILITIES ACQUISITIONS & CONSTRUCTION		131,417	73,780	73,780		73,780	
OTHER OUTLAYS (5000-5999)								
5110	Debt Service - Principal		110,000	110,000	110,000		110,000	
5120	Debt Service - Interest		55,335	49,719	223,337		223,337	

FY Ending June 30, 2003

Greenland

Budget - School District of

1	2	3	4	5	6	7	8	9
Acct.#	PURPOSE OF APPROPRIATIONS (RSA 32:3 V)	WARR. ART.#	Expenditures for Year 7/1/___ to 6/30/___	Appropriations Prior Year As Approved by DRA	SCHOOL BOARD'S APPROPRIATIONS ENSUING FISCAL YEAR RECOMMENDED	BUDGET COMMITTEE'S APPROP. ENSUING FISCAL YEAR RECOMMENDED	NOT RECOMMENDED	NOT RECOMMENDED

FUND TRANSFERS

5220-5221	To Food Service		89,199	99,881	99,587	99,587		
5222-5229	To Other Special Revenue		23,233	32,800	28,300	28,300		
5230-5239	To Capital Projects							
5251	To Capital Reserves							
5252	To Expendable Trust (*see below)		15,600	15,600	15,600	15,600		
5253	To Non-Expendable Trusts							
5254	To Agency Funds							
5300-5399	Intergovernmental Agency Alloc.							
	SUPPLEMENTAL							
	DEFICIT							
	SUBTOTAL 1		4,340,695	4,727,545	5,187,744	0	5,094,325	93,419

PLEASE PROVIDE FURTHER DETAIL:

* Amount of line 5252 which is for Health Maintenance Trust \$ N/A (see RSA 198:20-c, V)

Help! We ask your assistance in the following: If you have a line item of appropriations from more than one warrant article, please use the space below to identify the make-up of the line total for the ensuing year.

Acct. #	Warr. Art. #	Amount	Acct. #	Warr. Art. #	Amount

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	ESTIMATED REVENUES ENSUING FISCAL YEAR
REVENUE FROM LOCAL SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1300-1349	Tuition		8,429	4,000	
1400-1449	Transportation Fees				
1500-1599	Earnings on Investments		3,359	1,000	1,000
1600-1699	Food Service Sales		77,810	77,000	80,000
1700-1799	Student Activities				
1800-1899	Community Services Activities				
1900-1999	Other Local Sources		15,600	15,600	15,600
	Miscellaneous Grants		11,400	6,500	6,500
REVENUE FROM STATE SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3210	School Building Aid		50,230	50,230	50,230
3220	Kindergarten Aid				
3230	Catastrophic Aid		24,545	38,869	38,869
3240-3249	Vocational Aid				
3250	Adult Education				
3260	Child Nutrition				
3270	Driver Education				
3290-3299	Other State Sources				
REVENUE FROM FEDERAL SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4100-4539	Federal Program Grants		22,199	26,300	21,800
4540	Vocational Education				
4550	Adult Education				
4560	Child Nutrition		13,482	13,000	13,000
4570	Disabilities Programs				
4580	Medicaid Distribution		8,854	8,500	5,840
4590-4999	Other Federal Sources (except 4810)				
4810	Federal Forest Reserve				
OTHER FINANCING SOURCES			XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5110-5139	Sale of Bonds or Notes				6,569,133
5221	Transfer from Food Service-Spec.Rev.Fund				
5222	Transfer from Other Special Revenue Funds				
5230	Transfer from Capital Project Funds				
5251	Transfer from Capital Reserve Funds				

1	2	3	4	5	6
Acct.#	SOURCE OF REVENUE	WARR. ART.#	Actual Revenues Prior Year	Revised Revenues Current Year	ESTIMATED REVENUES ENSUING FISCAL YEAR
OTHER FINANCING SOURCES CONT.					
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
5252	Transfer from Expendable Trust Funds				
5253	Transfer from Non-Expendable Trust Funds				
5300-5699	Other Financing Sources				
5140	This Section for Calculation of RAN's (Reimbursement Anticipation Notes) Per RSA 198:20-D for Catastrophic Aid Borrowing RAN, Revenue This FY _____ less RAN, Revenue Last FY _____ =NET RAN				
	Supplemental Appropriation (Contra)				
	Voted From Fund Balance				
	Fund Balance to Reduce Taxes		46,594	168,491	90,000
	Total Estimated Revenue & Credits		282,502	409,490	6,891,972

****BUDGET SUMMARY****

	School Board's Recommended Budget	Budget Committee's Recommended Budget
SUBTOTAL 1 Appropriations Recommended (from page 3)	5,187,744	5,094,325
SUBTOTAL 2 Special Warrant Articles Recommended (from page 4)	6,584,133	6,584,133
SUBTOTAL 3 "Individual" Warrant Articles Recommended (from page 4)	0	0
TOTAL Appropriations Recommended	11,771,877	11,678,458
Less: Amount of Estimated Revenues & Credits (from above)	6,891,972	6,891,972
Less: Amount of Cost of Adequate Education (State Tax/Grant)*	2,034,519	2,034,519
Estimated Amount of Local Taxes to be Raised For Education	2,845,386	2,751,967

Maximum Allowable Increase to Budget Committee's Recommended Budget per RSA 32:18: 461,622
 (See Supplemental Schedule With 10% Calculation)

*Note: You will also be required to pay a State Education Tax RSA 76:3 and you may be required to pay an additional excess education tax in the amount of \$ 76,568.

BUDGET COMMITTEE SUPPLEMENTAL SCHEDULE
(For Calculating 10% Maximum Increase)
(RSA 32:18, 19, & 32:31)

VERSION #1: Use if you have no Collective Bargaining Cost Items or RSA 32:21 water cost

LOCAL GOVERNMENTAL UNIT: Greenland FISCAL YEAR END: June 30, 2003

	RECOMMENDED AMOUNT
1. Total RECOMMENDED by Budget Committee (see budget MS7, 27, or 37)	11,678,458
LESS EXCLUSIONS:	
2. Principle: Long-Term Bonds & Notes	110,000
3. Interest: Long-Term Bonds & Notes	223,337
4. Capital Outlays Funded From Long-Term Bonds & Notes per RSA 33:8 & 33:7-b	6,569,133
5. Mandatory Assessment	159,760
6. TOTAL EXCLUSIONS (Sum of rows 2-5)	<7,062,230>
7. Amount recommended less recommended exclusion amounts (Line 1 less Line 6)	4,616,228
8. Line 7 times 10%	461,622
9. Maximum allowable appropriation prior to vote (Line 1 +8)	12,140,080

Line 8 is the maximum allowable increase to budget committee's recommended budget. Please enter this amount on the bottom of the posted budget form, MS7, 27, or 37.

NOTES

USE
911
FOR
ALL EMERGENCIES

Please Make Sure The Telephone Company
Has Your Correct Address!!

If In Doubt Please Call Them To Be Sure

If We Can't Find You,
We Can't Help You!!

Bulk Rate
Postage Paid
Permit No. 2
Greenland NH
03840

CR-RT-PRE-SORT

SPECIAL COLLECTOR
UNH LIBRARY
18 LIBRARY WAY
DURHAM, NH 03824